

# Agenda

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## **SUTTER COUNTY BOARD OF EDUCATION**

### **Regular Meeting**

Wednesday, June 20, 2018 - 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

### **NOTICE TO THE PUBLIC**

#### Public Hearings

- 2018-2019 Local Control Accountability Plan (LCAP)
- 2018-2019 Sutter County Superintendent of Schools' Budget
- 2018-2019 Education Protection Account

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. – 4:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at [www.sutter.k12.ca.us](http://www.sutter.k12.ca.us).

**5:30 p.m.** 1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

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 any item of interest to the public. *The California Government Code, Section 54954.3(a) states, ".....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Approve Minutes of the May 9, 2018, Regular Meeting  
**[Action Item]**

The minutes of the May 9, 2018, Regular Meeting of the Sutter County Board of Education are presented for approval.

- 6.0 Approve the 2018-2019 School Year Calendar for Feather River Academy – Dr. Christine McCormick **[Action Item]**

- 7.0 Plan for Providing Educational Services to Expelled Students 2018-2021 – Dr. Christine McCormick

California Education Code Section 48926 requires county superintendents, in conjunction with the superintendents of the local school districts within the county to develop a plan for providing educational services to expelled pupils in the county. Education Code Section 48926 also requires that each county superintendent of schools, in conjunction with district superintendents in the county, submit a triennial update to the original plan to the State Superintendent of Public Instruction.

- 8.0 System of Support Summary for Local Districts  
Dr. Christine McCormick

Beginning with the 2018–19 fiscal year and in each fiscal year thereafter, a county superintendent of schools shall prepare a summary of how the county superintendent of schools plans to support school districts and schools within the county in:

- Completing the review of local control and accountability plans submitted by school districts
- Providing technical assistance to school districts identified by the LCFF Evaluation rubrics (Dashboard)
- Identifying the steps that the county superintendent of schools plans to take to collaborate with the California Collaborative for Educational Excellence (CCEE), the California Department of Education, and other county superintendents of schools to support districts and schools.

- 9.0 Public Hearing on the Sutter County Superintendent of Schools' 2018-2019 Local Control Accountability Plan (LCAP) and Annual Update Template – Dr. Christine McCormick

Members of the public may address the Board relative to the proposed 2018-2019 LCAP.

- 10.0 2017-2018 Consolidated Application – Spring Release  
Dr. Christine McCormick **[Action Item]**

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California.

Annually, in June, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. The Sutter County Board of Education is asked to adopt the Consolidated Application: Spring Release 2017-18.

11.0 Public Hearing on Proposed 2018-2019 Sutter County Superintendent of Schools' Budget – Aaron Heinz

Members of the public may address the Board relative to the proposed 2018-2019 Sutter County Superintendent of Schools' Budget.

12.0 Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA) – Aaron Heinz

Members of the public may address the Board relative to the 2018- 2019 Education Protection Account (EPA) expenditure report.

13.0 Adoption of Resolution No. 17-18-VIII – Education Protection Account (EPA) – Aaron Heinz **[Action Item]**

The proposed 2018-2019 Sutter County Superintendent of Schools' Education Protection Account (EPA) is being presented for adoption

14.0 Business Services Report

14.1 Monthly Financial Report – May 2018 – Aaron Heinz

14.2 Donations – May 2018 – Barbara Henderson

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

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

BB 9270 – Conflict of Interest

16.0 Resolution No. 17-18-VII Adopting Conflict of Interest Code Dr. Baljinder Dhillon **[Action Item]**

The County Board shall adopt a resolution that specifies the terms of its Conflict of Interest Code, designates any consultant positions required to complete Conflict of Interest reporting and establishes disclosure categories required for each position.

- 17.0 Draft Memorandum of Understanding (MOU) between the Sutter County Superintendent of Schools and AeroSTEM Academy Charter School  
Dr. Christine McCormick and Barbara Henderson

A Memorandum of Understanding (MOU) is required as a condition of the approval of AeroSTEM Academy Charter School. The Executive Director of AeroSTEM and SCSOS have been working collaboratively to develop the MOU.

- 18.0 Items from the Superintendent/Board

- 19.0 Adjournment

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

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

BOARD AGENDA ITEM: Approve Minutes of the May 9, 2018 Regular Board Meeting

BOARD MEETING DATE: June 20, 2018

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 minutes of the regular meeting of the Sutter County Board of Education held May 9, 2018, are presented for approval.

**Unapproved**  
**SUTTER COUNTY BOARD OF EDUCATION MINUTES**  
**Regular Meeting**  
**May 9, 2018**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President Lachance, 5:30 p.m., May 9, 2018, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Ron Turner.

3.0 Roll call of Members

Victoria Lachance, President – Present  
 Jim Richmond, Vice President – Arrived at 5:37 p.m.  
 Karm Bains, Member – Present  
 June McJunkin, Member – Present  
 Ronald Turner, Member – Present

Dr. Baljinder Dhillon, Ex-officio Secretary – Present

Staff Members Present: Barbara Henderson, Aaron Heinz, Dr. Christine McCormick and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board

None.

5.0 Approve Minutes of the April 11, 2018, Regular Meeting

A motion was made to approve the minutes of the April 11, 2018, regular meeting of the Sutter County Board of Education.

<i>Motion:</i>	Ron Turner	<i>Seconded:</i>	Karm Bains
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	3 (Turner, Bains and Lachance)		
<i>Noes:</i>	0		
<i>Absent:</i>	Richmond	<i>Abstain:</i>	McJunkin

6.0 Adopt Resolution No. 17-18-VI to Conditionally Approve the AeroSTEM Charter School Petition

Chris Mahurin, Executive Director of AeroSTEM Academy, addressed the Board and gave a brief verbal presentation stating that he would do everything in his power to keep the AeroSTEM Academy a great school and he thanked the Board for their time and consideration.  
 President Lachance read Resolution No. 17-18-VI aloud.

A motion was made to adopt Resolution No. 17-18-VI to Conditionally Approve the AeroSTEM Charter School Petition.

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

7.0 Adoption of Resolution No. 17-18-IV Specifications of the Election Order  
This Resolution establishes the particulars for the November 6, 2018 election. The term of office for Jim Richmond, Trustee Area 2 and Karm Bains, Trustee Area 3 will end in November 2018.

A motion was made to adopt Resolution No. 17-18-IV Specifications of the Election Order.

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

8.0 Adoption of Resolution No. 17-18-V regarding Candidates' Statements  
and Tie Votes

Governing Boards must establish which procedures to employ in the event of a tie vote and shall determine whether the cost of the Candidates' Statement shall be paid by the candidate or the local agency.

A motion was made to adopt Resolution No. 17-18-V regarding Candidates' Statements and Tie Votes.

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

9.0 Business Services Report

9.1 Monthly Financial Report – April 2018

Aaron Heinz reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balance.

9.2 Sutter County Investment Statement – March 2018

Barbara Henderson reviewed the March 2018 Investment Statement. The interest rate is holding steady at 1.75%.

10.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (January 1, 2018 – March 31, 2018)

Chris stated no reports were filed during this time frame.

11.0 First Reading of the following Board Bylaw

The following Board Bylaw was presented for a first reading:

BB 9270 – Conflict of Interest

12.0 Second Reading of the following Board Policies

The following Board Policies were presented for their second reading and Board approval:

Chris stated that there were several minor changes to the policies and the corrections were made.

BP 6020 – Parent Involvement

B AR 6020 – Parent Involvement

BP 6143 – Courses of Studies

B AR 6143 – Courses of Studies

A motion was made to approve BP 6020, B/AR 6020, BP 6143 and B/AR 6143.

*Motion:* Karm Bains

*Seconded:* Jim Richmond

*Action:* Motion Carried

*Ayes:* 5 (Bains, McJunkin, Lachance, Turner and Richmond)

*Noes:* 0

*Absent:* 0

*Abstain:* 0

13.0 Position Reclassification – Increase over \$10,000

Barbara Henderson stated that as part of the negotiations process and contract with CSEA, there was a reclassification process. Barbara stated this information is shared with the Board to comply with Education Code 1302 which states if any salary increase is more than \$10,000 it must be brought to the attention of the Board for discussion.

14.0 Items from the Superintendent/Board

Bal thanked the Board Members that bought raffle tickets for Relay for Life. Several Board Members won baskets. SCSOS raised approximately \$2,000 for the American Cancer Society Relay for Life of Yuba City. Invitations for the TCIP Graduation and Adult Education Graduation Ceremonies were given to each of the Board Members. The Board Members were also reminded to contact Maggie with graduation



ceremonies they plan on attending throughout Sutter County School Districts.

15.0 Adjournment

A motion was made to adjourn the meeting at 6:03 p.m.

*Motion:* June McJunkin

*Seconded:* Ron Turner

*Action:* Motion Carried

*Ayes:* 5 (Bains, McJunkin, Lachance, Turner and Richmond)

*Noes:* 0

*Absent:* 0

*Abstain:* 0

BOARD AGENDA ITEM:

Approve 2018-2019 School Calendar- Feather River Academy

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Bill Embleton

SUBMITTED BY:

Dr. Christine McCormick

PRESENTING TO BOARD:

Dr. Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

Approve the 2018-2019 School Calendar for Feather River Academy

**FEATHER RIVER ACADEMY  
STUDENT ATTENDANCE CALENDAR  
2018-2019**

**180 Days**

**Easter April 21, 2019**

	Legal Holiday
	Beginning & End of School
	Student Non Attendance Day
	Minimum Day
	Extended School Year
	End of Quarter

First day of school August 1, 2018  
Last day of school May 31, 2019

All County Day August 10, 2018

**August 2018**

M	T	W	TH	F
			2	3
6	7	8	9	
13	14		16	17
20	21		23	24
27	28		30	31

22

**September 2018**

M	T	W	TH	F
3	4		6	7
10	11		13	14
17	18		20	21
24	25		27	28

19

**October 2018**

M	T	W	TH	F
1	2	3	4	
15	16	17	18	19
22	23	24	25	26
29	30	31		

18

**Legal /Observed Holidays**

- September 3, 2018 Labor Day
- November 12, 2018 Veteran's Day (observed)
- November 22, 2018 Thanksgiving Day
- December 25, 2018 Christmas Day
- January 1, 2019 New Year's Day
- January 21, 2019 Martin Luther King Day
- February 11, 2019 Lincoln's Birthday (observed)
- January 18, 2019 President's Day
- May 27, 2019 Memorial Day

**November 2018**

M	T	W	TH	F
			1	2
5	6		8	9
12	13		15	16
19	20		22	23
26	27		29	30

16

**December 2018**

M	T	W	TH	F
3	4		6	7
10	11		13	14
17	18		21	
24	25	26	27	28
31				

15

**January 2019**

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

18

**Student Non-Attendance Days**

- November 19-23, 2018
- December 24, 2018 - January 4, 2019
- April 15-22, 2019
- 3-Jun-19

**February 2019**

M	T	W	TH	F
				1
4	5		7	8
11	12		14	15
18	19		21	22
25	26	27	28	

18

**March 2019**

M	T	W	TH	F
				1
4	5		7	8
11	12		14	
25	26	27	28	29

16

**Extended School Year**

- October 8-12, 2018
- March 18-22, 2019
- June 4-28, 2019

**April 2019**

M	T	W	TH	F
1	2		4	5
8	9		11	12
15	16		18	19
22	23		25	26
29	30			

16

**May 2019**

M	T	W	TH	F
		1	2	3
6	7		9	10
13	14		16	17
20	21		23	24
27	28	29	30	

22

- First Semester = 90
- Second Semester = 90
- 1st Quarter = 46
- 2nd Quarter = 44
- 3rd Quarter = 47
- 4th Quarter = 43

**June 2019**

M	T	W	TH	F
3		5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

BOARD AGENDA ITEM:

Plan for providing Educational Services to Expelled Students 2018-2021

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Dr. Christine McCormick and  
Bill Embleton

SUBMITTED BY:

Dr. Christine McCormick

PRESENTING TO BOARD:

Dr. Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

California Education Code(EC) Section 48926 requires county superintendents, in conjunction with the superintendents of the local school districts within the county to develop a plan for providing educational services to expelled pupils in the county. EC Section 48926 also requires that each county superintendent of schools, in conjunction with district superintendents in the county, submit a triennial update to the original plan to the State Superintendent of Public Instruction.

**Sutter County**  
**Plan for Providing Educational Services to Expelled Students**  
**2018-2021**

Memorandum of Understanding  
By and Between  
Sutter County Superintendents of Schools Office  
And  
Brittan Elementary School District  
Browns Elementary School District  
East Nicolaus Joint Union High School District  
Franklin Elementary School District  
Live Oak School District  
Marcum-Illinois Union School District  
Meridian Elementary School District  
Nuestro Elementary School District  
Pleasant Grove Joint Union School District  
Sutter Union High School District  
Twin Rivers Charter  
Winship-Robbins Elementary School District  
Yuba City Unified School District  
Yuba City Charter

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## I. Legislative Overview

California *Education Code (EC)* Section 48926 requires each county superintendent, operating County Community Schools (CCS) to develop, in conjunction with school district superintendents, a plan for providing educational services to all expelled students in that county.

The plan must be adopted by each school district's governing board and by the County Board Of Education. Educational programs established to serve expelled youth may be provided by the school district, the County Superintendent of Schools, or in joint agreement with the County Superintendent to Schools.

Chapter 974, Section 8, was enacted into law in 1995, as a result of the passage of Assembly Bill 922, Friedman. Section 48926 requires the development of a plan for providing education services to all expelled students and the submission of the plan to the State Superintendent of Public Instruction prior to June 30, 1997, as well as triennial updates since satisfying requirements associated with the 'county plans for provisions of educational services to expelled students.' In addition, this plan shall be distributed to every district superintendent in Sutter County as required by law.

### Education Code 48926

*Each county superintendent of schools in counties that operate community schools pursuant to Section 1980, in conjunction with superintendents of the school districts with the county, shall develop a plan for providing education services to all expelled pupils in that county. The plan shall be adopted by the government board of each school district within the county and by the county board of education.*

*The plan shall enumerate existing educational alternatives for expelled pupils; identify gaps in educational services to expelled pupils, and strategies for filling those service gaps. The plan shall also identify alternative placements for pupils who are expelled and are placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils, as determined by the governing board.*

*Each county superintendent of schools, in conjunction with the superintendents of the school districts, shall submit to the Superintendent of Public Instruction the county plan for providing educational services to expelled pupils in the county no later than June 30, 1997, and shall submit a triennial update to the plan to the Superintendent of Public Instruction, including the outcome data pursuant to 48916.1, on June 30<sup>th</sup> thereafter.*

### Education Code 48916.1

*(a) At the time of an expulsion of a pupil is ordered, the governing board of the school district shall ensure that an educational program is provided to the pupil during the expulsion period. Except for pupils expelled pursuant to subdivision (d) of Section 48915, the governing board of a school district is required to implement the provisions of this section only to the extent funds are appropriated for this purpose in the annual Budget Act or other legislation, or both.*

## **II. Expulsion**

Education Codes 48900, 48900.2, 48900.3, 48900.4, 48900.7, 48915 describe the offenses that may or shall result in the suspension or expulsion of a student from his/her school of attendance. Education Code 48916.1 requires the governing board of the expelling district to ensure that an educational program is provided for the expelled pupil for the duration of the expulsion. Additionally, the district of residence maintains the responsibility for developing a *Rehabilitation Plan* for the expelled student and referring the student to an appropriate educational setting. Part of this plan will include a review of the district rehabilitation directives to be completed prior to readmission to the school district of residence.

When the School District determines that an educational option does not exist within the District for grades 7-12 expelled students, the District may refer the student to Feather River Academy. Sutter County Superintendent of Schools will review the rehabilitation plan and develop an Individual Learning Plan (ILP).

Staff from the County Superintendent's Office, in conjunction with the County Probation Department (when appropriate) and the referring school district, will collaboratively develop alternate strategies for those Community School students who have difficulty meeting the terms of their plan or who continue to pose a danger to other students.

## **III. Countywide Educational Service Plan for Expelled Students**

Educational programs within Sutter County provide excellent opportunities for students who are in need of traditional and/or alternative education programs. Local school districts offer a broad spectrum of services augmented by Sutter County Superintendent of Schools programs, providing a continuum of services to expelled students.

- Intervention strategies on comprehensive school sites, alternative programs on and off comprehensive school sites, and/or referral to the Sutter County Superintendent of Schools programs respond to student diversity and community needs by providing opportunity for academic, social and emotional success. Educational leaders meet regularly throughout the year and throughout the county on a number of topics, including reviewing best practices in serving high-risk youth and families. These groups include but are not limited to, Superintendents' Council, Curriculum and Instruction, Educational Services, Tri-County Induction Program, School Attendance and Review Board (SARB), Special Education Local Plan Area (SELPA), Human Resources, Internal and External Business, Professional Development, Adult Education, Tri-County ROP, Sutter One Stop, Shady Creek, Family Assistance Service Team (FAST) and The Family Intervention Team (FIT).

Each school district provides intervention strategies that may include, but are not limited to, providing counseling, student study teams, academic and emotional assessments, parent trainings, in-school suspensions, off campus suspensions, Special Education services, after school activities, School Based Mental Health, and Child Welfare and Attendance.



#### **IV. Sutter County Superintendent of Schools Alternatives**

County community schools educate students who are expelled from school districts or who are referred because of truancy or behavior problems. They also serve students who are homeless, on probation, and who are not attending any school. Parents or guardians may also request that their child attend a county community school by submitting such a request to their district of residence.

#### **V. Existing School District Alternatives**

Each school district shall take steps to see that services are provided for pupils who are expelled. A pupil whose behavior has resulted in an expulsion is entitled to a hearing. A pupil whose behavior resulted in expulsion shall be given a *Rehabilitation Plan* that is designed by the District of Residence (DOR). If an expelled student moves into a new district it becomes the responsibility of that district to outline the conditions for readmission for that student. Any recommended placement should be monitored and appropriate documentation maintained. The plan may involve one or more of the options outlined below.

The governing board of each school district will determine which educational alternatives are appropriate and available. Educational alternatives throughout Sutter County for pupils recommended for expulsion include, but are not limited to:

- Expulsion, suspend order, with placement on the same campus.
- Expulsion, suspended order, with placement on a different school campus within the district.
- Expulsion, suspended order, with placement in district independent study, if the parent/guardian consents.
- Expulsion with referral to a district community day school, if available
- Expulsion with subsequent transfer to another district.
- Expulsion with referral to the Sutter County Superintendent of Schools community day school program (grades 7-12).

#### **VI. County Community School (FRA) Referral Process**

The referring district shall provide the following documentation at the time of referral for enrollment:

- FRA Referral Form
- CSIS Number
- Expulsion Rehabilitation Plan (If expelled)
- Attendance and Discipline information
- Current transcripts and grades
- Assessment data
- IEP/504 Plan (If applicable)

In addition, families/caregivers must provide FRA a completed enrollment packet. Once all required information is received, a new student orientation is scheduled prior to enrollment.

Expelled pupils referred to FRA are under a *Rehabilitation Plan* developed by each district and will be held accountable to both the district and county for following the plan. For all pupils referred to FRA, if the placement at FRA does not result in meeting the pupil's needs or the pupil commits an offense(s) that precludes them from continuing at FRA, the FRA staff will:

- Offer the student the option of enrolling in ISP (Independent Studies Program (If appropriate)
- Refer the pupil to the police department or probation (if appropriate)
- Inform and refer the pupil to their home district to find an alternative placement
- Inform the family/caregiver of the option of attending a charter school in or out of the county, or a private school (at the families expense)

Feather River Academy will provide DOR with ongoing progress reports and notification of a pupil's change of residence, termination from the program, or completion of requirements for graduation. FRA will provide each district the data necessary to meet all necessary reporting requirements associated with Education Code 48916.

## **VII. Referral Process for Students Receiving Special Education Services**

Any pupil referred to Feather River Academy with an active IEP, must follow the established process to assure due process adherence. The following steps include:

1. The DOR will notify FRA when the placement of a special education student is considered. It is the responsibility of the referring district to complete a change of placement IEP meeting prior to sending the pupil to FRA. At the meeting, the IEP team will determine the provisions of the IEP and their implementation at FRA.
2. Prior to the placement IEP and/or expulsion, the DOR will send FRA and Sutter County Special Education (SPED) administration the most current IEP, all addendums, intervention logs, attendance and discipline, and give SEIS access to the student, followed by email notification for the pending review.
3. After sending the IEP paperwork to the FRA and SPED administration, an IEP meeting can be scheduled by the DOR to consider placement at FRA. The DOR does not need to wait for the FRA review to be complete in order to schedule the IEP meeting. However, the DOR must allow a minimum of one (1) week between sending the IEP to FRA and holding the IEP meeting. This process also applies to students who are being recommended for expulsion. The DOR will need to send a Rehabilitation Plan for any student who is recently expelled or any expelled student who has moved into the district along with a referral.
4. FRA/SPED administration will make a request to the referring DOR should any further documentation be needed.

FRA will ensure compliance with PL 101476 in the event of a special education student expulsion. FRA staff and the special education staff of the referring district will coordinate efforts to determine the most appropriate placement and the continuity of the IEP implementation.

Should it become necessary to reevaluate the appropriateness of services and/or placement as mandated in a pupil's IEP. Feather River Academy, will meet with representatives from the referring district to discuss changes of service or placement.

### **VIII. Support for Students Returning from Expulsion**

Transition support for students include an exit meeting with Feather River Academy staff, review of strategies designed to assist students in avoiding at-risk behaviors at their home school, and a caring adult mentor established as the point of contact at their home school. Check-in services and counselor access are available to students who have transferred back to their comprehensive programs. District and county representatives will meet annually or more often if needed, during each school year to update, revise and enhance communication regarding this plan.

### **IX. Gaps in Educational Services for Expelled Students**

There are several potential gaps in providing a comprehensive service model for expelled youth in Sutter County as identified in the 2015 plan. The districts and Sutter County Superintendent of Schools Office must work to develop solutions that are both educationally sound and financially possible.

1. 2015 Identified Gap and Strategy: A pupil expelled under Education Code 48915 by a district could potentially reoffend under Education Code 48915, during placement in a district community day school or a county community school, resulting in a referral back to the district of residence.
  - a. 2015 Strategy: The county and district will exhaust their existing programs, in conjunction with the Probation Department (when appropriate); to determine an educational program that provides the pupil with educational options.
  - b. 2018 Update:
    - When all educational options available to Feather River Academy are exhausted, placement in a contiguous county will be explored.
    - Sutter County Superintendent of Schools has established a reciprocal relationship with Yuba and Colusa counties to address the service gap identified in the 2012 Plan.
    - Pupils have the option to apply to a private school at no expense to the school district or apply to a Charter School in or out of the County. The private school or charter school is not obligated to accept the pupil.
2. 2015 Identified Gap and Strategy: The geographic spread of schools in Sutter County present a transportation challenge for the pupils and referring school districts to Feather River Academy.

- a. 2015 Strategy: Feather River Academy does not provide door-to-door transportation for any student. However, each student receives a monthly bus pass based on attendance and behavior.
  - b. 2018 Update: The County receives a limited number of referrals from schools not within the city limits of Yuba City. One staff member is available each morning to pick up students. In addition, students receive Independent Study making it easier to access the program because they are required to come to campus only one day per week. This strategy remains in effect.
3. 2015 Identified Gap and Strategy: Elementary students may not be housed on the same campus as students in grades 7-12. Currently, Feather River Academy's programs are housed on a single site. Also, Elementary schools expel very few students.
- a. 2015 Strategy:  
In the event that a program is established by the County Superintendent of Schools to serve elementary pupils, an alternative location will be developed in conjunction with the districts. The Elementary districts will use their local alternatives in providing educational programs for their expelled students. This strategy remains in effect.
  - b. 2018 Update: Sutter County continues to experience a small number of pupils expelled from elementary schools. These small numbers continue to pose a cost prohibitive challenge to establishing a classroom for Sutter County's expelled elementary pupils. This strategy remains in effect.
4. 2015 Identified Gap and Strategy: Students whose behavior becomes increasingly dangerous or whose truancy does not respond to Probation or judicial consequences may no longer qualify to attend Feather River Academy and may be referred back to their DOR.
- a. 2015 Strategy:  
Students with increasing behavior or truancy problems are referred to the School Attendance Review Board (SARB), Family Assistance Service Team (FAST), or The Family Intervention Team (FIT). However, there are high-risk students and families that defy all efforts to assist students to respond in a socially appropriate manner.
  - b. 2018 Update:  
In an effort to support students and families FRA developed, an afterschool program designed to provide education for students who have no other options. This program follows an Independent study program style with the exception that an after school student could attend ISP daily if determined appropriate by FRA and parent. In the case where the after school program is not an option FRA will provide the students family a list of alternative schools and assist students in finding a new school and advise the district of residence.

## X. School Wide Focus and Foundation

In 2013 Feather River Academy staff received Capturing Kids Hearts training. The philosophy being “**If you have a child’s heart, you have his head.**”™ - **Flip Flippen**. Truly remarkable outcomes are possible in a classroom where trust, respect, and caring relationships flourish. These processes transformed the classroom and campus environment, paving the way for high performance.

In 2016 FRA realized that the Capturing Kids Hearts process was less effective with some high-risk students and became aware that *The Nurtured Heart Approach* (NHA) would provide a more comprehensive foundation for students. An increasing number of FRA’s Partnerships, are also implementing NHA as a common intervention platform. In August, 2017, FRA took all staff to a weeklong training in *The Nurtured Heart Approach* resulting in FRA staff receiving “Certified Trainer” status. This approach in conjunction with the implementation of MTSS represents the foundation for aligning services for FRA Students, Families, and Communities with one system for increasing positive pupil outcomes.

The mental health needs of students and their families is rising, and FRA has responded by carefully developing a multi-year plan to drive our school theme and direction in support for increased student outcomes. The following represents our plan to study and implement programs to support all students:

- Capturing Kids Hearts
- The Growth Mindset
- Individual and Group Capacities
- Trauma-Informed Care (ACES)
- The Nurtured Heart Approach
- Positive Behavioral Interventions & Supports (PBIS)
- Restorative Justice

## XI. California SUMS (Scale Up MTSS Statewide) Initiative and Systems Alignment

Over the last several years, FRA employed the Response to Intervention (RTI) process helping us learn what works and what does not with at-risk students. Some students need interventions that deal with specific academic skills or deficits. Others need motivation or organizational skills or help with appropriate classroom behavior. Currently the RTI system is expanding into the Multi-Tiered System of Support (MTSS). These systems of interventions remain flexible based on individual needs but are expanding to encompass the concept that we move to **One System**, not many systems for all students.

FRA is involved in the implementation of the California SUMS (Scale Up MTSS Statewide) Initiative, which means that Academic, Behavioral, Social and Emotional needs of **ALL** students, families and the communities are considered in the work we do. The alignment of the Local Control Accountability Plan (LCAP) and the Multi-Tiered System of Support (MTSS) process considers the following:

	<u>Condition of Learning</u>	<u>Engagement</u>	<u>Pupil Outcome</u>
<p><b><u>LCAP</u></b></p> <p>The LCAP is a critical part of the new Local Control Funding Formula (LCFF). Each school district must engage parents, educators, employees and the community to establish these plans.</p>	<p>Students are provided with safe and well-maintained schools. Teachers are fully credentialed to teach their subject area and students are provided with a broad course of study that helps them develop critical thinking skills and prepares them to be civically engaged and college ready.</p>	<p>Students are provided with motivating programs, coursework and opportunities where they feel respected, included socially and emotionally and cared for both in and out of the classroom. Families, schools, and communities work closely together to build a strong framework for student achievement.</p>	<p>Students' achievement means improving outcomes for all students to ensure student success.</p>
<p><b><u>MTSS</u></b></p> <p>An integrated, comprehensive framework that focuses on instruction, differentiated learning, student-centered learning, individualized student needs, and the alignment of systems necessary for all students' academic, behavioral, and social success.</p>	<p>All students regardless of age, race, zip code, language, physical challenge, intellectual ability, capacity or competency are provided with the most inclusive learning environment.</p>	<p>Families and community members are partners where they have options for meaningful involvement in student's education and in the life of the school and the school responds to family interests and involvement in a culturally responsive manner.</p>	<p>All students are provided with a continuum of services that address their academic, behavioral, social, emotional, health and well-being needs.</p>

As FRA implements the California SUMS Initiative through the MTSS, the following outcomes become the focus and evaluation base for School Success.

**Short Term Outcomes:**

- Increase or improve services provided for low income pupils, foster youth, and English learners (ELs)
- Strategies that effectively support student success in the least restrictive environment and foster greater inclusion.
- Leverage and coordinate multiple school and community resources.
- Implement multi-tiered, evidence-based, data driven countywide and school-wide systems of academic and behavioral supports.

Long Term Outcomes - Decreases in:

- Suspension,
- Expulsion, students failing placement in the County Community School.
- Discipline Referrals
- Referrals to Special Education
- Chronic Absenteeism
- Incidents of Bullying or harassment
- Risk Factors

Long Term Outcomes – Increase in:

- Pupil Attendance
- Graduation Rates
- Measure of Student Academic Achievement
- School Climate
- Average instructional time in integrated settings for student with IEP's, and students' social emotional competence.
- Protective Factors

**XII. Intervention and Referral Report**

As a condition of the re-authorization of the Sutter County's *Plan for Providing Educational Services to Expelled Students*, FRA will implement an annual report sent to each expelled student's DOR keeping them current on their students' progress. This report will also include interventions provided to students, students who have dropped from FRA, students who have transferred to other educational settings or who move from the area as changes take place.

Interventions provided to students, which may be included in the report, are:

- Warnings/resets
- Parent/Teacher contact
- Referral to on-site counseling and/or IPP staff
- Exclusion from school activities
- Behavior contract
- Community referral services
- Parent visitation in class
- Student Success Team (SST)
- Projects on campus
- Community service
- In-school suspension
- Behavior support plan
- Placement in an alternative classroom for a defined time period
- Referral to SARB (School Attendance Review Board)
- Increased Home Visits and Parent participation
- The Nurtured Heart Approach
- Trauma Informed Care Process, i.e. ACES survey
- Partnership with Mental Health and Sutter County Probation
- PBIS Positive Behavior Intervention and Support

- Practices of Restorative Justice
- Access to Career Technical Education (CTE)

FRA will make appropriate referrals for students who meet the criteria for the following services and programs:

- Forward Thinking Journaling
- Functional Family Therapy
- Cognitive Behavioral Therapy for Substance Abusing Adolescents
- The Parent Project
- Sutter-Yuba Behavioral Health (SYBH)
- Children Systems of Care (CSOC) via SYBH
- Seeking Safety
- Grief Counseling
- Aggression Replacement Therapy (ART)
- Moral Reconciliation Therapy (MRT)
- Gang Resistance and Education Training
- Transitional Aged Youth (TAY) via CSOC
- Family Assistance Service Team (FAST)
- The Family Intervention Team (FIT)
- Victor Community Support Services
- Sutter County Welfare Services
- Sutter County One Stop and Adult Education
- Alta California Regional Center
- Sutter County Public Health
- Sutter County Welfare Division

### **XIII. Revenue**

The districts will pass all ADA revenue generated by pupils while in attendance at FRA, including but not limited to Supplemental and Concentration funds, Lottery and special one-time funds to the Sutter County Superintendent of Schools Office. In the event the costs of operating programs that have been requested by the districts should exceed revenue generated by ADA and associated funds, excess costs will be billed back to the districts based on their share of the program's use. A district's share of program use will be calculated based on the district enrollment of students on December 1<sup>st</sup> of each school year. Districts shall be directly involved in creating new programs that address specific district needs and which may generate costs to the districts.

Districts agree to notify the Sutter County Superintendent of Schools by January 15<sup>th</sup>, of the school year prior to implementing alternative programs that would result in significant loss of ADA for the community school. The notification would allow the Sutter County Superintendent of Schools to make appropriate adjustments in staffing for the following year and present March 15 lay-off notifications as required by Education Code if necessary. Should a district fail to notify the County Superintendent in a timely manner, and deficits result, the district will be included in the bill back based on figures generated from the prior attendance period, whether the district remains in the in the program or not.



BOARD AGENDA ITEM: System of Support Summary for Local Districts

BOARD MEETING DATE: June 20, 2018

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:

Beginning with the 2018–19 fiscal year and in each fiscal year thereafter, a county superintendent of schools shall prepare a summary of how the county superintendent of schools plans to support school districts and schools within the county in:

- Completing the review of local control and accountability plans submitted by school districts
  - Providing technical assistance to school districts identified by the LCFF Evaluation rubrics (Dashboard)
  - Identifying the steps that the county superintendent of schools plans to take to collaborate with the California Collaborative for Educational Excellence (CCEE), the California Department of Education, and other county superintendents of schools to support districts and schools.
-

BOARD AGENDA ITEM: Public Hearing 2018-2019 LCAP

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Dr. Christine McCormick

Reports/Presentation

SUBMITTED BY:

Information

Dr. Christine McCormick

Public Hearing

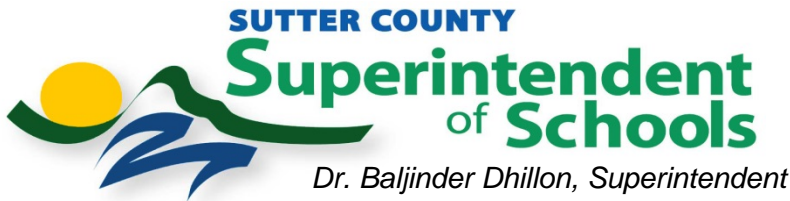
PRESENTING TO BOARD:

Other (specify)

Dr. Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of Schools' 2018-2019 Local Control Accountability Plan (LCAP)



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

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## NOTICE OF PUBLIC HEARINGS

Notice is hereby given, in accordance with the California Education Code,  
that Public Hearings will be held as follows:

**Date:** Wednesday, June 20, 2018

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

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

### ***PUBLIC HEARING ~ Local Control Accountability Plan (LCAP)***

**The Purpose of the Public Hearing** is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2018-19. Any taxpayer directly affected by the County School LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

### ***PUBLIC HEARING ~SCSOS Budget***

**The Purpose of the Public Hearing** is to inform the public regarding the Sutter County Superintendent of Schools' Budget for the fiscal year 2018-19. Any taxpayer directly affected by the Sutter County Superintendent of Schools' Budget may appear before the Sutter County Board of Education and speak to the proposed budget or any item therein.

### ***EDUCATION PROTECTION ACT (EPA) ~ Spending Plan***

Copies will be available for inspection 72 hours prior to the meeting, during regular business hours, at the Sutter County Superintendent of School Office, 970 Klamath Lane, Yuba City, CA 95993.

FOR ADDITIONAL INFORMATION CONTACT:  
Sutter County Superintendent of Schools/Internal Business Services  
(530)822-2927

Posted on: June 8, 2018

Locations:

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

# Local Control Accountability Plan and Annual Update (LCAP) Template

**LCAP Year:** 2018-19

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: 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 Office of  
Education

## Contact Name and Title

Christine McCormick, Ed.D.

Director - Student Support  
Services

## Email and Phone

christinem@sutter.k12.ca.us

530-822-2914

## 2017-20 Plan Summary

### The Story

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. Additionally, students who enroll in FRA are typically not prepared for the rigor of AP courses however, if needed AP course work can be accessed for students who demonstrate need but it is not a direct action or service. FRA doesn't expel pupils so there are not actions or services to address pupil expulsion rate.

2018- 19 update: The enrollment at FRA is declining. As a result, several meetings were held with a variety of stakeholders to develop a new model to serve expelled youth. That resulted in a staff reduction at FRA for the 2018-19 school year and the implementation of a bill back model to those districts who send students to FRA.

## LCAP Highlights

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

- \*Staff trained on the Nurtured Heart Approach
- \*Purchase of additional Chromebooks

## 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.

## Greatest Progress

- \*Staff training Nurtured Heart Approach
- \*Integration of technology into multiple courses
- \*Purchase and use of high interest social emotional learning ELA curriculum

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 obtained a MTSS grant for \$50,000 and 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.

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. 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 home visits in partnership with the probation department 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 2017-18 there were 11 students that committed offenses that resulted in suspension. This resulted in a suspension percentage of 16% a reduction from prior years. 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. 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. A survey of students indicates that overall students feel that teachers care for them and that the school is a place that is supportive and inviting. The entire staff has 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. Community partnerships to help provide family supports and services for homeless families are constantly being explored.

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.

## Increased or Improved Services

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	\$33,846,442

Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for LCAP Year	\$899,905
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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 general fund operating expenses of the Sutter County Office of Education (SCSOS) are for programs and services beyond schools and students. Thus, a very large percentage of general fund expenditures are not appropriate to include in the LCAP. Examples include Career Technical Education, One Stop, Human Resources, Fiscal and Maintenance and Operations, Technology, SELPA, Special Education, and Educational Services departments.

<b>DESCRIPTION</b>	<b>AMOUNT</b>
Total Projected LCFF Revenues for LCAP Year	\$9,200,409



# Annual Update

**LCAP Year Reviewed:** 2017-18

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

## Goal 1

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

**State and/or Local Priorities addressed by this goal:**

**State Priorities:** 1, 2, 4, 5, 7, 8

**Local Priorities:**

## Annual Measurable Outcomes

**Expected**

Graduation Rates of expelled youth will increase by 1%

**Actual**

Baseline: 17%

Actual: 18 students graduated - a decrease from last year but enrollment has also dropped. This represents 3% of the enrollment of FRA as of 6/8/2018.

**Expected**

Students will be instructed in standards based materials by supporting teachers with instructional coaching

CAASPP Scores

ELA – 12.4%

Math – 7.1 %

Science – pilot baseline to be established in 2017-18 school year

Overall Chronic Absenteeism will decrease to 44.2% from a baseline of 45.2%

Decrease Truancy rates as self-reported in the California Healthy Kids Survey to 27% from a baseline of 29%

**Actual**

One teacher was supported with individualized instructional coaching

ELA - 13.6 met or exceeded standard

Math - 9.5% met or exceeded standard

Science- baseline year.

29.9% of students were identified as chronically absent

The CHKS survey was not administered in the 2017-18 school year so we are not able to report on this outcome.

However, a local survey was completed and overall students feel that FRA is a supportive and inviting place for students.

**Expected**

Decrease Chronic Absenteeism for all subgroups to:  
 Black (non Hispanic) – 99% (Baseline - 100%)  
 Foster- 99% (Baseline 100%)  
 Hispanic – 53.9% (Baseline (54.9 %)  
 Homeless – 82.3% (Baseline (83.3%)  
 LEP – 32.3 % (Baseline 33.3%)  
 Redesignated - 49 % (Baseline 50%)  
 Socio-Economical – 49.6% (Socio-Economical - 49.6%)  
 Special Education – 55.3% (Baseline 56.3%)

Increase access to technology in all classrooms by purchasing Chromebooks (baseline 60)

Decrease the number of Long Term English Learners from 33.3% to 32.3%

Maintain WASC Accreditation

**Actual**

Black (non Hispanic) –100%  
 Foster- 100 %  
 Hispanic – 36.4%  
 Homeless – 60.0 %  
 LEP – 20 %  
 Redesignated - 11.1%  
 Socio-Economical – 29.3 %  
 Special Education – 16.7%

The current number of Chromebooks has increased to 72 from a baseline of 60.

80% (4) of the English Learners (9) are identified as long term English Learners

WASC Mid-Cycle Report was completed and the team visited on March 19, 2018. We are awaiting the formal letter from WASC regarding the accreditation status.

**Actions/Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

## Action 1

### Planned Actions/Services

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.

### Actual Actions/Services

Quality, ongoing professional development and collaboration via release time for staff was provided with a focus on student achievement, school culture and good instruction. WASC accreditation status was maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.

### Budgeted Expenditures

\$32,318  
Unrestricted General Fund  
1000,3000

### Estimated Actual Expenditures

\$32,887  
Unrestricted General Fund  
1000,3000

## Action 2

### Planned Actions/Services

### Actual Actions/Services

### Budgeted Expenditures

### Estimated Actual Expenditures

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. Ensure textbooks and other curricular items meet Williams Sufficiency requirements.

Instructional materials were purchased as follows:  
 Calculators, Character Development and Leadership Textbooks, Follett Interactive Readers  
 Professional learning provided to staff on utilization of the frameworks and the technology components of current curriculum.

\$14,898  
 Unrestricted General Fund  
 1000,3000, 4000

\$8,329  
 Unrestricted General Fund  
 1000,3000, 4000  
 \$1,275  
 Educator Effectiveness Funds  
 5000

### Action 3

#### Planned Actions/Services

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

#### Actual Actions/Services

Chromebooks were purchased to increase the number of available Chromebooks to 72 and technology was supported by IT staff and ES staff to ensure implementation and access. Software was purchased to support the independent study program and staff was trained on AERIES analytics.

#### Budgeted Expenditures

\$74,484  
 Unrestricted General Fund  
 (\$64,484)  
 Lottery (\$6,000)  
 5700,5800,4300

#### Estimated Actual Expenditures

\$77,550  
 Unrestricted General Fund  
 (\$68,101)  
 Lottery (\$9,449)  
 5700,5800,4300

**Action 4****Planned Actions/Services**

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

**Actual Actions/Services**

Extended School Year was provided after each grading period and in June.

**Budgeted Expenditures**

\$23,833  
Title 1 Part A  
1000,3000

**Estimated Actual Expenditures**

\$14,833  
Title 1 Part A  
1000,3000

**Action 5****Planned Actions/Services**

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.

**Actual Actions/Services**

Courses were created based on student graduation needs and the master schedule was developed. Staff were assigned to courses based on credentials held and all efforts were made to ensure that students credit needs were met.

**Budgeted Expenditures**

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

**Estimated Actual Expenditures**

\$619,376  
Unrestricted General Fund  
(\$612,870)  
Title 1 Part A (\$6,506)  
1000,3000,5800

**Action 6****Planned Actions/Services****Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

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.

Staff attended professional learning events as follows;  
 MTSS training  
 CCIS Conference  
 Aeries Conference  
 Additionally, they had onsite professional development and coaching provide by the SCSOS Educational Services Department in the History and Social Science Framework, ELA/ELD, ELPAC. The SCSOS IPP department has a staff member that regularly checks in with foster and homeless youth and provides transition and other services. A probation officer has an office on the FRA campus and other officers are available as needed to support students who are victims of crime or have committed crimes.

duplicate - see goal 1, action 1

duplicate - see goal 1, action 1

**Action 7**

**Planned Actions/Services**

**Actual Actions/Services**

**Budgeted Expenditures**

**Estimated Actual Expenditures**

Instructional coaching for staff to support implementation of standards and common assessments

Instructional coaching was provided by the Educational Services staff at SCSOS in standards and common assessments.

duplicate see goal 1, action 1

duplicate see goal 1, action 1

### Action 8

#### Planned Actions/Services

#### Actual Actions/Services

#### Budgeted Expenditures

#### Estimated Actual Expenditures

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/student meetings provide an opportunity for additional parent involvement.

Personalized learning plans were developed for all students within the first week of school.

\$14,263  
Unrestricted General Fund  
1000, 3000

\$13,652  
Unrestricted General Fund  
1000, 3000

### Action 9

#### Planned Actions/Services

#### Actual Actions/Services

#### Budgeted Expenditures

#### Estimated Actual Expenditures



Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

Feather River Academy maintained staffing levels to ensure that students had access to the appropriate services, intervention and other activities to engage in school. This resulted in improved attendance and graduation for some students as well as credit completion resulting in graduation.

\$211,378  
 Unrestricted General Fund (\$115,999)  
 Title 1 Part A (\$26,707)  
 College Readiness Block Grant (\$68,673)  
 1000,2000,3000

\$212,285  
 Unrestricted General Fund (\$118,809)  
 Title 1 Part A (\$26,565)  
 College Readiness Block Grant (\$66,911)  
 1000,2000,3000

## Action 10

### Planned Actions/Services

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

### Actual Actions/Services

Students at Feather River Academy have access to backpacks, bus passes and other school supplies to ensure they can attend school and be prepared to learn. The Director of Facilities meets regularly with the site administration to ensure that any facilities needs are addressed provocatively.

### Budgeted Expenditures

\$8,000  
 Unrestricted General Fund (\$3,000)  
 Title 1 Part A (\$5000)  
 4300, 5800

### Estimated Actual Expenditures

\$7,500  
 Unrestricted General Fund (\$3,500)  
 Title 1 Part A (\$4,000)  
 4300, 5800

## Action 11

**Planned Actions/Services**

Increase ELD intervention materials as needed

**Actual Actions/Services**

No purchases were needed

**Budgeted Expenditures**

\$1,000  
Unrestricted General Fund  
4300

**Estimated Actual Expenditures**

0

**Action 12**

**Planned Actions/Services**

Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.

**Actual Actions/Services**

A receptionist that is bilingual serves as a point of contact for parents. She is proactive in her calls to parents to remind them of school events and serves as a translator, when needed, between staff, students and families. Contact is made on a regular basis to ensure families understand student progress and provide support as needed.

**Budgeted Expenditures**

Duplicate see goal 1, action 9

**Estimated Actual Expenditures**

Duplicate see goal 1, action 9

**Planned Actions/Services****Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

## 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.

This goal was implemented as outlined. By providing necessary supports to students and staff the outcomes at FRA improved. These actions allow the creation of a master schedule to meet student needs and support staff, professional learning, and curriculum to ensure students are able to participate in the courses necessary to receive a high school diploma.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Overall the actions and services articulated were effective. The school was able to offer courses and support to best serve the high need/high risk students that are served at FRA. Completion of the WASC report and the continued focus at FRA to support students to obtain their high school diploma are a highlight of the work that happens everyday on the FRA campus.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Action 2 - \$5,385 less than budgeted  
 Action 3 - \$3,066 more than budgeted  
 Action 4 - \$12,066 less than budgeted  
 Action 11 - \$1,000 less than budgeted  
 This is due to the declining enrollment and other staffing changes at FRA.

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.

Budgeted amounts will decrease for all actions for goal 1 based on declining enrollment and subsequent staff reductions. Actions will be modified under goal 1 to reflect enrollment changes.

# 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 Priorities:** 2, 3, 5

**Local Priorities:**

# Annual Measurable Outcomes

## Expected

Selected CHKS School Environmental Scales will increase by 2%  
Baseline  
Caring Adults – 26%  
School connectedness – 31%  
Academic Motivation – 16%

Decrease Suspension Rates by 2% (baseline 42%)

## Actual

The CHKS survey was not conducted during the 17-18 school year but local survey data shows that students enjoy attending FRA and feel valued and connected on campus.

11 students were suspended in the 17-18 school year. A decrease from 22 students in the 16-17 school year.

**Expected**

Coordinate with County Probation to have dedicated services by a probation officer a minimum of 20 hours per week

Ensure implementation of The Nurtured Heart Approach in classrooms 4 classrooms

All facilities and materials will be maintained as “good” per Williams report

**Actual**

A county probation officer was on site a minimum of 20 hours each week.

A majority of the staff was certified in the Nurtured Heart Approach and it has been implemented school wide and NHA has been implemented in 5 classrooms.

All facilities and materials were maintained as "good" per Williams report

**Actions/Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

**Planned Actions/Services**

Contribute to probation officer salary as needed.

**Actual Actions/Services**

A probation office was funded for the 17-18 school year.

**Budgeted Expenditures**

\$40,000  
Unrestricted General Fund  
5800

**Estimated Actual Expenditures**

\$40,000  
Unrestricted General Fund  
5800

**Action 2**

**Planned Actions/Services**

**Actual Actions/Services**

**Budgeted Expenditures**

**Estimated Actual Expenditures**

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

Feather River Academy students were eligible to attend attendance field trips to the Exploratorium, Sky Zone, and Six Flags as well as participate in other campus activities such as Tye-Dye day and a Thanksgiving Feast.

\$15,000  
Unrestricted General Fund  
4300,5800

\$8,750  
Unrestricted General Fund  
4300,5800

### Action 3

#### Planned Actions/Services

Staff training and instructional coaching to support implementation of Nurtured Heart Approach. All staff trained.

#### Actual Actions/Services

A majority of the staff was certified in the Nurtured Heart Approach and it has been implemented school wide and NHA has been implemented in 5 classrooms. This was partially funded by a MTSS grant that FRA received from the Orange County Office of Education.

#### Budgeted Expenditures

\$20,000  
Title 1 Part A (\$8,796)  
Unrestricted General Fund (\$11,204)  
1000,2000,3000,5800

#### Estimated Actual Expenditures

\$27,600  
Title 1 Part A (\$10,187)  
MTSS Grant (\$4,367)  
Unrestricted General Fund (\$10,404)  
Title 2 (\$2,642)  
1000,2000,3000,5800

**Planned Actions/Services****Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

## 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 goal was implemented as articulated and the Nurtured Heart Approach was implemented schoolwide to support all students. The grant funds that were awarded to FRA for the scale up of MTSS allowed an improved focus on access to services for all students.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Staff received training and students were supported by the onsite probation officer as well as the incentive trips for attendance. The Nurtured Heart approach has been implemented school wide.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Material differences can be noted in Action 2 and Action 3. Action 2 showed a reduction of expenditures of \$6,250 due to lack of enrollment and which resulted in lower costs for incentives than originally budgeted. Action 3 spending was updated to include expenditures from the MTSS grant.

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.

Enrollment has declined at FRA which has led to a decrease in funding. Due to that decrease action 1 will no longer be funded and action 2 cost less than anticipated. Changes to this goal/actions/services will be noted in goal 2.



# 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 Priorities:** 10

**Local Priorities:**

## Annual Measurable Outcomes

### Expected

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 mentors to promote college/career transition will increase from 10 to 11.

### Actual

A survey was conducted in October of 2017. It was emailed to 47 participants and we received responses from six. Those who responded agree that the IPP staff is supporting the needs of students, however ,there is a need for continued training for staff.

There was no formal mentor program however, we supported \_\_\_\_students with college/career transition during 1:1 educational case management meetings.

**Expected**

The IPP staff will meet with the Foster Youth Executive Advisory Council quarterly and provide quarterly updates to districts.

**Actual**

The Foster Youth Executive Advisory Council met twice during the 17-18 school year.

**Actions/Services**

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

**Action 1**

**Planned Actions/Services**

Ensure that all foster youth are identified and served by continuing with research-based programs to identify, engage and track all foster youth countywide and ensure appropriate placement.

**Actual Actions/Services**

170 Foster Youth were identified during the 17-18 school year and staff provide support to Foster Youth at their local school and/or social services as needed.

**Budgeted Expenditures**

\$41,568  
Foster Youth State Grant  
2000,3000

**Estimated Actual Expenditures**

\$123,003  
Foster Youth State Grant  
2000,3000

**Action 2**

**Planned Actions/Services**

**Actual Actions/Services**

**Budgeted Expenditures**

**Estimated Actual Expenditures**

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

Staff attended two regional meetings, one state meeting along with monthly webinars to ensure that staff is aware of special needs and laws pertaining to foster youth.

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

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

### Action 3

#### Planned Actions/Services

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.

#### Actual Actions/Services

A staff member was assigned to support the mentor program however, she took another position mid year. This, along with changes in the required outcomes of the grant reduced the expenditures. This action will be discontinued for the 18-19 LCAP.

#### Budgeted Expenditures

\$88,660  
Foster Youth State Grant  
2000,3000

#### Estimated Actual Expenditures

\$26,370  
Foster Youth State Grant  
2000,3000

### Action 4

#### Planned Actions/Services

#### Actual Actions/Services

#### Budgeted Expenditures

#### Estimated Actual Expenditures

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

Updates were obtained and then provided as needed to LEA's regarding foster youth and needed surveys. The coordinator attends two different local stakeholder meetings (FIT and CCR) to ensure there is ongoing communication between foster youth agencies and educational agencies.

Duplicated (Goal 3, Action 1 and 3)

Duplicated (Goal 3, Action 1 and 3)

**Action 5**

**Planned Actions/Services**

**Actual Actions/Services**

**Budgeted Expenditures**

**Estimated Actual Expenditures**

Connect to key stakeholders including social workers, attorneys, and mental health providers promoting communication and collaboration through the Foster Youth Local Advisory Group.

The Foster Youth Local Advisory Group met twice during the school year to review programs and outcomes as well as needed resources for Foster Youth in the community.

Duplicated (Goal 3, Action 1 and 3)

Duplicated (Goal 3, Action 1 and 3)

## Action 6

### Planned Actions/Services

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.

### Actual Actions/Services

The Pass program provided additional support to students. The staff member assigned to PASS left the program mid-year and we were unable to continue the service.

### Budgeted Expenditures

\$54,758  
Foster Youth State Grant  
2000, 3000

### Estimated Actual Expenditures

\$23,424  
Foster Youth State Grant  
2000,3000

**Planned Actions/Services**

**Actual Actions/Services**

**Budgeted Expenditures**

**Estimated Actual Expenditures**

## 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 goal was implemented as articulated. We missed a few of the markers set in outcomes but overall were able to serve our Foster Youth appropriately.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

The goal was effective and communication between stakeholders is regular and informative but not as often as needed. The staff will develop a year long calendar and communicate it to stakeholders in a timely manner to ensure that we are providing the professional learning that has been requested by stakeholders.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Some staff left the department mid year which caused for change in actual expenditures vs budgeted for all actions. Funds were redirected to action one to support staff adjustments.

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.

For the 2018-19 LCAP we will be adjust metrics to reflect alignment to goals submitted in the 2018-21 Foster Youth Services Coordinating Program application. Goals will also be adjusted to provide a more comprehensive outline of the services submitted in the grant. The new actions will be created under the existing goal and some actions will be modified or discontinued.



# 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 Priorities: 9

Local Priorities:

## Annual Measurable Outcomes

### Expected

10% of expelled youth will return to their home schools or graduate from FRA.

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

Six students returned and 18 students graduated.

Plans were completed for all eligible students.

## Actions/Services



Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

## Action 1

### Planned Actions/Services

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 Actions/Services

The plan has been updated and shared with all districts in Sutter County. The plan was updated after stakeholder input sessions from district superintendents as well as alternative education staff from district programs, the Director of Student Welfare and Attendance from Yuba City Unified School district and school counselors.

### Budgeted Expenditures

\$7,845  
Unrestricted General Fund  
1000,2000,3000

### Estimated Actual Expenditures

\$7,814  
Unrestricted General Fund  
1000,2000,3000

## Action 2

### Planned Actions/Services

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 Actions/Services

The counselor and principal at FRA meet with students quarterly to review progress and discuss options and progress to meet the criteria for readmission to their district of residence.

### Budgeted Expenditures

\$15,689  
Unrestricted General Fund  
1000,3000

### Estimated Actual Expenditures

\$15,107  
Unrestricted General Fund  
1000,3000

## Action 3

**Planned Actions/Services**

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.

**Actual Actions/Services**

All students enrolled at FRA attend an orientation session with the school counselor and/or school principal prior to their first day of attendance at FRA. Program placement and course enrollment is developed during that orientation.

**Budgeted Expenditures**

Duplicated (Goal 1, Action 9)

**Estimated Actual Expenditures**

Duplicated (Goal 1, Action 9)

**Action 4**

**Planned Actions/Services**

**Actual Actions/Services**

**Budgeted Expenditures**

**Estimated Actual Expenditures**

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.

The plan has been updated and shared with all districts in Sutter County. The plan was updated after stakeholder input sessions from district superintendents as well as alternative education staff from district programs, the Director of Student Welfare and Attendance from Yuba City Unified School district and school counselors.

\$7,731  
Unrestricted General Fund  
1000,3000

\$7,699  
Unrestricted General Fund  
1000,3000

**Planned Actions/Services****Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

## 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 expelled youth plan was updated and students attending FRA were connected immediately with a caring adult to develop their personal learning plan

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

The goal was effective and students were served according to their individualized needs.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

No material differences 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

# Stakeholder Engagement

LCAP Year: 2018-19

## 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

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 input provided at back-to-school night and the annual community dinner open house.

September 9, 2017 and May 17, 2018

School Site Council Meetings.

September 21, 2017, December 7, 2017, February 15, 2017

Parent discussion during all school meetings including but not limited to, parent conferences, IEP meetings, new student orientations and student planning meetings. August 2017- May 2018

California Healthy Kids Survey. September 2016

Community-Based Agencies and Other Partners

Foster Youth Liaison Meetings with district personnel at school sites. Weekly – September 2017- May 2018

Foster and Homeless Youth District Liaison training. October, 31, 2017, May 9, 2018

FIT Community Partner Meetings Second and Fourth Tuesday monthly August 2017 – June 2018

Superintendents Coordinating Council. monthly September 2017-June 2018

High School Superintendent FRA restructuring meetings: November 30, 2017, December 22, 2017, January 17, 2018, January 31, 2018, February 6, 2018, February 28, 2018, March 20, 2018 and May 15, 2018.

Expulsion Plan Revisions: Survey to Stakeholders - 10/27/2017, Meeting with Stakeholders - December 5, 2017, May 29, 2018; Plan review by Sutter COE Board of Education - June 20, 2018

COE Staff

Superintendents Cabinet. Two times per month July 2017 – June 2018

Consultation meetings with bargaining unit leadership. June 2017-May 2018

Monthly meeting with Foster Youth Coordinator. July 2017 – June 2018

Monthly meeting with FRA administrator. August 2017- June 2018

Special Education Staffing at Feather River Academy. Twice monthly August 2017– June 2018

FRA Staff meetings. Twice monthly August 2017 – June 2018

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 2017- June 2018

Public Hearing. June 20, 2018

Board Approval: June 27, 2018

## **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 2017-18 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 enrollment at FRA has dropped drastically since the development of the 2017-18 LCAP. This resulted in the development of several service models that were presented to the high school superintendents that directly influenced the changes to the LCAP to better estimate how funds are expended to serve the high risk students enrolled at FRA.

The 2018-19 LCAP has been written to be the best representation of the consistent goals of all the plans to honor the request of stakeholders. Due to the enrollment declines for FRA adjustments to staffing and services were made to attempt to balance the services students need and the funding received.

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## 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.

(Select from New Goal, Modified Goal, or Unchanged Goal)

New

# Goal 1

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

## State and/or Local Priorities addressed by this goal:

**State Priorities:** 1, 2, 4, 5, 7, 8

**Local Priorities:**

## 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 Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
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<p>Graduation Rates of expelled youth will increase</p>	<p>17%</p>	<p>Increase 1 %</p>	<p>Increase 2%</p>	<p>Increase 3%</p>
<p>Students will be instructed in standards based materials by supporting teachers with instructional coaching</p>	<p>1 teacher</p>	<p>3 teachers</p>	<p>5 teachers</p>	<p>all teachers</p>
<p>CAASPP Scores will increase</p>	<p>ELA – 11.4% Math – 6.1 % Science – pilot baseline to be established in 2017-18 school year</p>	<p>ELA – 12.4% Math – 7.1% Science – baseline year</p>	<p>Continue review of materials presented to SBE for recommendation. Consider piloting materials ELA –13.4 % Math - 8.1% Science – baseline + 1 % ELA – 14.4% Math – 9.1 % Science – baseline + 1 %</p>	<p>ELA – 14.4% Math – 9.1 % Science – baseline + 1 %</p>
<p>Overall Chronic Absenteeism will decrease</p>	<p>45.2%</p>	<p>44.2%</p>	<p>43.2%</p>	<p>42.2%</p>

<b>Metrics/Indicators</b>	<b>Baseline</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Decrease Truancy rates as self-reported in the California Healthy Kids Survey	29%	27%	25%	23%
Decrease Chronic Absenteeism for all subgroups	Black (non Hispanic) – 100% Foster- 100% Hispanic – 54.9% Homeless – 83.3% LEP – 33.3 % Redesignated - 50 % Socio-Economical – 50.6% Special Education – 56.3%	Black (non Hispanic) – 99% Foster- 99% Hispanic – 53.9% Homeless – 82.3% LEP – 32.3 % Redesignated - 49 % Socio-Economical – 49.6% Special Education – 55.3%	Black (non Hispanic) – 98% Foster- 98% Hispanic – 52.9% Homeless – 81.3% LEP – 31.3 % Redesignated - 48 % Socio-Economical – 48.6% Special Education – 54.3%	Black (non Hispanic) – 97% Foster- 97% Hispanic – 51.9% Homeless – 80.3% LEP – 30.3 % Redesignated - 47 % Socio-Economical – 47.6% Special Education – 53.3%
Increase access to technology in all classrooms	60 Chromebooks	90 Chromebooks	120 Chromebooks	150 Chromebooks

<b>Metrics/Indicators</b>	<b>Baseline</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Decrease the number of Long Term English Learners	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

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action #1

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

N/A

**Scope of Services:**

N/A

**Location(s)**

N/A

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

New

**Select from New, Modified, or Unchanged for 2018-19**

Modified

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

**2017-18 Actions/Services**

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.

**2018-19 Actions/Services**

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.

**2019-20 Actions/Services**

N/A

**Budgeted Expenditures**

**Year**

**2017-18**

**2018-19**

**2019-20**

<b>Amount</b>	\$32,318	16,142	
<b>Source</b>	Unrestricted General Fund	Unrestricted General Fund	
<b>Budget Reference</b>	1000,3000	1000,3000	

## Action #2

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

### Students to be Served

### Location(s)

All Students

All Schools

**OR**

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

### Students to be Served

### Scope of Services:

### Location(s)

N/A

N/A

N/A

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

Modified

Unchanged

**2017-18 Actions/Services**

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. Ensure textbooks and other curricular items meet Williams Sufficiency requirements.

**2018-19 Actions/Services**

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.

**2019-20 Actions/Services**

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$14,898	\$30,829	
Source	Unrestricted General Fund	Unrestricted General Fund	
Budget Reference	1000, 3000, 4000	1000, 3000, 4000,5000	

**Action #3**

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

New

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
<b>Amount</b>	\$74,484	68,101	
<b>Source</b>	Unrestricted General Fund (\$64,484) Lottery (\$6,000)	Unrestricted General Fund( \$64,960.13) Lottery (\$3,140.87)	
<b>Budget Reference</b>	5700,5800,4300	4000, 5000	

## Action #4

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

### Students to be Served

All Students

### Location(s)

All Schools

**OR**

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

### Students to be Served

N/A

### Scope of Services:

N/A

### Location(s)

N/A

## Actions/Services



**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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

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

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$23,833	\$14,833	
Source	Title 1 Part A	Title I, Part A	
Budget Reference	1000, 3000	1000,3000	

**Action #5**

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

**Students to be Served**

**Location(s)**

\_\_\_\_\_

\_\_\_\_\_

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

New

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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.

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.

N/A

## Budgeted Expenditures

Year	2017-18	2018-19	2019-20
<b>Amount</b>	\$607,892	\$298,628	
<b>Source</b>	Unrestricted General Fund (\$599,392) Title 1 Part A (\$8,500)	Unrestricted General Fund (\$ 305,128) Title I Part A (\$6,500)	
<b>Budget Reference</b>	1000,3000,5000	1000,3000,5000	

## Action #6

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

### Students to be Served

All Students

### Location(s)

All Schools

**OR**

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

### Students to be Served

N/A

### Scope of Services:

N/A

### Location(s)

N/A

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

Select from New, Modified, or Unchanged for 2018-19

Unchanged

Select from New, Modified, or Unchanged for 2019-20

Unchanged

### 2017-18 Actions/Services

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.

### 2018-19 Actions/Services

N/A

### 2019-20 Actions/Services

N/A

## Budgeted Expenditures

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

## Action #7

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

### Students to be Served

All Students

### Location(s)

All Schools

**OR**

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

### Students to be Served

N/A

### Scope of Services:

N/A

### Location(s)

N/A

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

Select from New, Modified, or Unchanged for 2018-19

Unchanged

Select from New, Modified, or Unchanged for 2019-20

Unchanged

### 2017-18 Actions/Services

Instructional coaching for staff to support implementation of standards and common assessments.

### 2018-19 Actions/Services

N/A

### 2019-20 Actions/Services

N/A

## Budgeted Expenditures

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

## Action #8

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

## Actions/Services

Select from New, Modified, or Unchanged

Select from New, Modified, or Unchanged

Select from New, Modified, or Unchanged

**for 2017-18**

**for 2018-19**

**for 2019-20**

New

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/ student meetings provide an opportunity for additional parent involvement.

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/ student meetings provide an opportunity for additional parent involvement.

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$14,263	\$13,710	
Source	Unrestricted General Fund	Unrestricted General Fund	
Budget Reference	1000,3000	1000,3000	

**Action #9**

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

**Students to be Served**

**Location(s)**

N/A

N/A

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

English Learners, Foster Youth, Low Income

LEA-Wide

All Schools

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

N/A

**Budgeted Expenditures**



Year	2017-18	2018-19	2019-20
<b>Amount</b>	\$211,378	\$213,231	
<b>Source</b>	Unrestricted General Fund (\$115,999) Title 1 Part A (\$26,707) College Readiness Block Grant (\$68,673)	Unrestricted General Fund (\$145,374) Title 1 Part A (\$35,131) MTSS Grant (\$32,726)	
<b>Budget Reference</b>	1000,2000,3000	1000,2000,3000	

## Action #10

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

### Students to be Served

N/A

### Location(s)

N/A

**OR**

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

### Students to be Served

Foster Youth, Low Income

### Scope of Services:

LEA-Wide

### Location(s)

All Schools

## Actions/Services

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

New

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$8,000	\$7,500	
Source	Unrestricted General Fund (\$3,000) Title 1 Part A (\$5000)	Unrestricted General Fund (\$3,500) Title 1 Part A (\$4000)	
Budget Reference	4300, 5800	4300,5800	

**Action #11**

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

**Students to be Served**

N/A

**Location(s)**

N/A

**OR**

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

**Students to be Served**

English Learners

**Scope of Services:**

LEA-Wide

**Location(s)**

All Schools

**Actions/Services**

Select from New, Modified, or Unchanged for 2017-18

New

Select from New, Modified, or Unchanged for 2018-19

Unchanged

Select from New, Modified, or Unchanged for 2019-20

Unchanged

**2017-18 Actions/Services**

Increase ELD intervention materials as needed

**2018-19 Actions/Services**

N/A

**2019-20 Actions/Services**

N/A

**Budgeted Expenditures**

**Year**

**2017-18**

**2018-19**

**2019-20**

<b>Amount</b>	\$1,000		
<b>Source</b>	Unrestricted General Fund		
<b>Budget Reference</b>	4300		

## Action #12

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

**Students to be Served**

**Location(s)**

N/A

N/A

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

English Learners

LEA-Wide

All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

Unchanged

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.

N/A

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
<b>Amount</b>	Duplicated (Goal 1, Action 9)		
<b>Source</b>	Duplicated (Goal 1, Action 9)		
<b>Budget Reference</b>	Duplicated (Goal 1, Action 9)		

(Select from New Goal, Modified Goal, or Unchanged Goal)

New

## 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 Priorities:** 2, 3, 5

**Local Priorities:**

### 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 Measureable Outcomes

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

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Williams Compliance	All facilities and materials will be maintained as "good" per Williams report	Good	Good	Good

## Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action #1

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

### Actions/Services



**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

New

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Contribute to probation officer salary as needed.

No contribution will be made in 2018-19

N/A

**Budgeted Expenditures**

Year	2017-18	2018-19	2019-20
Amount	\$40,000	0	
Source	Unrestricted General Fund	0	
Budget Reference	5800	0	

**Action #2**

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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

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

N/A

**Budgeted Expenditures**

**Year**

**2017-18**

**2018-19**

**2019-20**

**Amount**

\$15,000

\$3,750

Year	2017-18	2018-19	2019-20
Source	Unrestricted General Fund	Unrestricted General Fund	
Budget Reference	4300,5800	4300,5800	

### Action #3

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

### Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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.

N/A

**Budgeted Expenditures**

<b>Year</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Amount</b>	\$20,000	\$27,458	
<b>Source</b>	Title 1 Part A (\$8,796) Unrestricted General Fund (\$11,204)	MTSS Grant (\$4,367) Title 1 Part A (\$10,187) Unrestricted General Fund (\$10,404) Title II (\$2,500)	
<b>Budget Reference</b>	1000,2000,3000,5800	1000,2000,3000,5800	

(Select from New Goal, Modified Goal, or Unchanged Goal)

Modified

## 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 Priorities:** 10

**Local Priorities:**

### Identified Need:

2017-18 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.

2018-19

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.

## Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>Improve services to indicate improvement in county office support to districts for Foster Youth</p>	<p>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</p>	<p>5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.</p>	<p>5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.</p>	<p>5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.</p>

The number of foster youth matched with mentors to promote college/career transition will increase

2018-19 - this outcome is no longer relevant based on the changes to the Foster Youth Services Coordinating Program and direct services certification.

10 mentees/mentors

11 mentees/mentors

0 metric eliminated

0 metric eliminated

<p>The IPP staff will meet with the Foster Youth Executive Advisory Council quarterly and provide quarterly updates to districts</p>	<p>1 meeting</p>	<p>4 meetings</p>	<p>4 meetings</p>	<p>4 meetings</p>
<p>Foster Youth Liaison Training</p>	<p>No formal meeting structure</p>	<p>n/a</p>	<p>Create annual meeting calendar and conduct three formal training sessions in the Fall and three in the Spring.</p>	<p>Create annual meeting calendar and conduct three formal training sessions in the Fall and three in the Spring.</p>

## Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

### Action #1

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

**Students to be Served**

N/A

**Location(s)**

N/A



**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

Foster Youth

LEA-Wide

All Schools

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Ensure that all foster youth are identified and served by continuing with research-based programs to identify, engage and track all foster youth countywide and ensure appropriate placement.

Ensure that all FY are identified and served by continuing with research-based programs to identify, engage and track all FY countywide and ensure appropriate placement by the Intervention and Prevention Programs staff.

N/A

**Budgeted Expenditures**

<b>Year</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
-------------	----------------	----------------	----------------

<b>Amount</b>	\$41,568	\$173,871	
<b>Source</b>	Foster Youth State Grant	Foster Youth State Grant	
<b>Budget Reference</b>	2000,3000	2000,3000	

## Action #2

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

**Students to be Served**

**Location(s)**

N/A

N/A

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

Foster Youth

LEA-Wide

All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Unchanged

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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

N/A

N/A

**Budgeted Expenditures**

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

**Action #3**

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

**Students to be Served**

**Location(s)**

N/A

N/A

**OR**

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

**Students to be Served**

Foster Youth

**Scope of Services:**

LEA-Wide

**Location(s)**

All Schools

**Actions/Services****Select from New, Modified, or Unchanged for 2017-18**

Unchanged

**Select from New, Modified, or Unchanged for 2018-19**

Modified

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

**2017-18 Actions/Services**

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.

**2018-19 Actions/Services**

Ensure that foster youth who qualify for Transitioning Age Youth services are supported by the Intervention and Prevention Programs staff in the coordination of services from transitioning to college and career programs through our Educate\*Advocate\*Create program. This program provides assistance with planning development and accessing services with our partnering agencies, employment services, training and colleges for our foster youth to success after high school

**2019-20 Actions/Services**

N/A

graduation.

### Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$88,660	Duplicate (see goal 3, action 1)	
Source	Foster Youth State Grant	Duplicated (Goal 3, Action 1)	
Budget Reference	2000,3000	Duplicated (Goal 3, Action 1)	

### Action #4

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

Students to be Served	Location(s)
N/A	N/A

**OR**

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

Students to be Served	Scope of Services:	Location(s)
Foster Youth	LEA-Wide	All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Unchanged

### 2017-18 Actions/Services

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.

Select from New, Modified, or Unchanged for 2018-19

Modified

### 2018-19 Actions/Services

Update FY services by gathering data from child welfare, probation, mental health, and school districts to identify and track the number of FY within our school systems. Ongoing discussions will include establishing a collaborative work between the Intervention and Prevention Programs staff and foster youth agencies/organizations, which will potentially lead into formal agreements. These agreements may include all mandates and entitlements afforded to foster youth, as well as best practices for implementation.

Select from New, Modified, or Unchanged for 2019-20

Unchanged

### 2019-20 Actions/Services

N/A

## Budgeted Expenditures

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

<b>Amount</b>	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	
<b>Source</b>	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	
<b>Budget Reference</b>	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	

## Action #5

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

<b>Students to be Served</b>	<b>Location(s)</b>
N/A	N/A

**OR**

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

<b>Students to be Served</b>	<b>Scope of Services:</b>	<b>Location(s)</b>
Foster Youth	LEA-Wide	All Schools

## Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Unchanged

**2017-18 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.

**2018-19 Actions/Services**

Continue to hold FYSCP Executive Advisory Council meetings, which the main responsibility is to provide guidance, work in partnerships and to improve system coordination efforts to support the IPP FYSCP program to comply with EC 42920-42926.

**2019-20 Actions/Services**

N/A

**Budgeted Expenditures**

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

**Action #6**

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



**Students to be Served**

**Location(s)**

N/A

N/A

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

Foster Youth

LEA-Wide

All Schools

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

New

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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.

Ensure that each school district and school site has foster youth liaison identified and trained.

N/A

**Budgeted Expenditures**

<b>Year</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Amount</b>	\$54,758	Duplicate (Goal 3, action 1)	
<b>Source</b>	Foster Youth State Grant	Duplicate (Goal 3, action 1)	
<b>Budget Reference</b>	2000, 3000	Duplicate (Goal 3, action 1)	

(Select from New Goal, Modified Goal, or Unchanged Goal)

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 Priorities: 9

Local Priorities:

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

Plans completed for all eligible students

Plans completed for all eligible students

Plans completed for all eligible students

Plans completed for all eligible students

# Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

## Action #1

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

## Actions/Services

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

Update countywide expulsion plan and

Monitor for effectiveness of countywide

N/A

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

expulsion plan. Maintain data regarding changes, updates and revisions of the plan for the upcoming three-year cycle.

### Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$7,845	\$7,944	
Source	Unrestricted General Fund	Unrestricted General Fund	
Budget Reference	1000, 2000, 3000	1000,2000, 3000	

### Action #2

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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.

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.

N/A

**Budgeted Expenditures**

<b>Year</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b>Amount</b>	\$15,689	\$15,081	
<b>Source</b>	Unrestricted General Fund	Unrestricted General Fund	

**Budget Reference**

1000, 3000

1000,3000

### Action #3

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

**Students to be Served**

**Location(s)**

All Students

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

### Actions/Services

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Unchanged

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**



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.

N/A

N/A

### Budgeted Expenditures

Year	2017-18	2018-19	2019-20
<b>Amount</b>	Duplicated (Goal 1, Action 9)		
<b>Source</b>	Duplicated (Goal 1, Action 9)		
<b>Budget Reference</b>	Duplicated (Goal 1, Action 9)		

### Action #4

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

**Students to be Served**

All Students

**Location(s)**

All Schools

**OR**

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

**Students to be Served**

**Scope of Services:**

**Location(s)**

N/A

N/A

N/A

**Actions/Services**

**Select from New, Modified, or Unchanged for 2017-18**

**Select from New, Modified, or Unchanged for 2018-19**

**Select from New, Modified, or Unchanged for 2019-20**

Unchanged

Modified

Unchanged

**2017-18 Actions/Services**

**2018-19 Actions/Services**

**2019-20 Actions/Services**

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.

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.

N/A

**Budgeted Expenditures**

**Year**

**2017-18**

**2018-19**

**2019-20**

**Amount**

\$7,731

\$7,827

<b>Source</b>	Unrestricted General Fund	Unrestricted General Fund	
<b>Budget Reference</b>	1000, 3000	1000,3000	

# Demonstration of Increased or Improved Services for Unduplicated Pupils

## LCAP Year: 2017-18

Estimated Supplemental and Concentration Grant Funds

383,656

Percentage to Increase or Improve Services

4.4%

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.

The Minimum Proportionality Percentage for increased or improved services for low-income pupils, foster youth, and English Learners is 4.4%. 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. On an LEA wide basis we specifically address unduplicated pupils in goal 1, Actions 10 by providing resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review and in goal 1 Action 12.

## LCAP Year: 2018-19

Estimated Supplemental and Concentration Grant Funds

220, 266

Percentage to Increase or Improve Services

4.4

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.

The Minimum Proportionality Percentage for increased or improved services for low-income pupils, foster youth, and English Learners is 4.4 %. 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. On an LEA wide basis we specifically address unduplicated pupils in goal 1, Actions 10 by providing resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review and in goal 1 Action 12.

BOARD AGENDA ITEM: 2017-18 Consolidated Application – Spring Release

BOARD MEETING DATE: June 20, 2018

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 Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California.

Annually, in June, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. The Sutter County Board of Education is asked to adopt the Consolidated Application: Spring Release 2017-18.

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**2018-19 Certification of Assurances**

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca18asstoc.asp>.

**CDE Program Contact:**

Joy Paull, [jpaull@cde.ca.gov](mailto:jpaull@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Dr. Baljinder Dhillon
Authorized Representative's Signature	<i>Dr. Baljinder Dhillon</i>
Authorized Representative's Title	Superintendent
Authorized Representative Signature Date	05/18/2018

**\*\*\*Warning\*\*\***

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

**2018-19 Protected Prayer Certification**

ESSA Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269

**Protected Prayer Certification Statement**

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Dr. Baljinder Dhillon
Authorized Representative Title	Superintendent
Authorized Representative Signature Date	05/20/2018
Comment If the LEA is not able to certify at this time an explanation must be provided in the Comment field. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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2018-19 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov), 916-323-5233

Pursuant to Section 1112 (Title 20, United States Code, Section 6312) of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA), a local educational agency (LEA) may receive a subgrant from the State only if the LEA has on file with the State a plan approved by the State educational agency.

Within California, LEAs that apply for ESSA funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve as the ESSA LEA Plan.

In order to apply for funds, the LEA must certify that the completed Addendum will be approved by the local governing board or governing body of the LEA and submitted to the California Department of Education (CDE), and that the LEA will work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

<b>County Offices of Education and School Districts Enter the original approval date of the county office of education or school district 2017-18 – 2019-20 LCAP</b>	07/01/2017
<b>Charter Schools Enter the adoption date of the charter school LCAP</b>	
Authorized Representative's Full Name	Dr. Baljinder Dhillon
Authorized Representative's Title	Superintendent

\*\*\*Warning\*\*\*

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**2018-19 Application for Funding**

**CDE Program Contact:**

Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

**Local Governing Board Approval**

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/20/2018
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**District English Learner Advisory Committee (DELAC) Review**

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	
DELAC review date	
Meeting minutes web address Please enter the Web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a> ). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.	
DELAC comment  If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	We do not have greater than 50 English Learners in the district so a DELAC is not required.

**Application for Categorical Programs**

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

<b>Title I, Part A (Basic Grant)</b> ESSA Sec. 1111 et seq. SACS 3010	Yes
<b>Title II, Part A (Supporting Effective Instruction)</b> ESEA Sec. 2104 SACS 4035	Yes
<b>Title III English Learner</b> ESEA Sec. 3102 SACS 4203	Yes
<b>Title III Immigrant</b> ESEA Sec. 3102 SACS 4201	No

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2018-19 Application for Funding

CDE Program Contact:

Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

Title IV, Part A (Student Support) ESSA Sec. 1112(b) SACS 4127	Yes
--	-----

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### 2018-19 Substitute System for Time Accounting

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

**CDE Program Contact:**

Julie Brucklacher, Financial Accountability and Info Srv Office, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at <http://www.cde.ca.gov/fg/ac/sa/>.

2018-19 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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**2017-18 Title II, Part A Fiscal Year Expenditure Report, 12 Months**

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2017 through June 30, 2018.

**CDE Program Contact:**

Melissa Flatt, Teacher and Leader Policy Office, [mflatt@cde.ca.gov](mailto:mflatt@cde.ca.gov), 916-324-5689

2017-18 Title II, Part A entitlement	\$13,145
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**Professional Development Expenditures**

Professional development for teachers	\$7,932
Professional development for administrators	\$2,297
All other professional development expenditures	\$1,772

**Recruitment, Training, and Retention Expenditures**

Recruitment activities	
Training activities	
Retention activities	
All other recruitment, training, and retention expenditures	

**Miscellaneous Expenditures**

Class size reduction	
Administrative and indirect costs	\$1,144
Total funds transferred out of Title II, Part A	
Equitable services for nonprofit private schools	
All other allowable expenditures and encumbrances	
Total expenditures and encumbrances	\$13,145
2017-18 Unspent funds	\$0

**\*\*\*Warning\*\*\***

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**2017-18 Title III English Learner YTD Expenditure Report, 12 Months**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2017 through June 30, 2018.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Required and Authorized English Learners Sub-grantee Activities**

**Required**

Section 3115 (c)(1) To increase the English proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

**Authorized**

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for English learners by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for English learners and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English language proficiency and academic achievement of English learners.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to English learners and their families.

**(6) Providing community participation programs, family literacy services, and parent and family outreach and training activities to English learners and their families.**

(7) Improving the instruction of English learners, which may include English learners with disabilities. Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education.

2017-18 Title III English learner entitlement	\$47,848
Transferred-in amount	\$0
2017-18 Total allocation	\$47,848
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$16,077
Direct administration costs	\$0
(Amount cannot exceed 2% of the entitlement)	
Indirect costs	\$0
Total year-to-date expenditures	\$16,077

**\*\*\*Warning\*\*\***

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### 2017-18 Title III English Learner YTD Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2017 through June 30, 2018.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

2017-18 Unspent funds	\$31,771
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**\*\*\*Warning\*\*\***

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### 2017-18 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Coordinated School Health and Safety Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383

### Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths
  
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless
  - b) Includes a dispute resolution process
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison
  
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

### Homeless Liaison Contact Information

Homeless liaison first name	Grace
Homeless liaison last name	Espindola
Homeless liaison title	IPP Coordinator
Homeless liaison e-mail address (format: abc@xyz.zyx)	gracee@sutter.k12.ca.us
Homeless liaison telephone number (format: 999-999-9999)	530-822-2969
Homeless liaison telephone extension	
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1.00

### Homeless Liaison Training Information

**\*\*\*Warning\*\*\***

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**2017-18 Homeless Education Policy, Requirements, and Implementation**

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

**CDE Program Contact:**

Leanne Wheeler, Coordinated School Health and Safety Office, [lwheeler@cde.ca.gov](mailto:lwheeler@cde.ca.gov), 916-319-0383

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	Yes

**Homeless Education Policy and Requirements**

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	09/01/2015
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

**Title I, Part A Homeless Expenditures**

2017-18 Title I, Part A entitlement	\$98,501
2017-18 Title I, Part A direct or indirect services to homeless children reservation	\$1
Amount of 2017-18 Title I, Part A funds expended or encumbered for direct or indirect services to homeless children	\$1
Homeless services provided (Maximum 500 characters)	Bus passes, backpacks and other school supplies
No expenditures or encumbrances comment	
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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**2017-18 Title I, Part A LEA Allocation**

The purpose of this data collection is to calculate the full Title I, Part A allocation available to the LEA.

**CDE Program Contact:**

Sylvia Hanna, Title I Policy and Program Guidance Office, [shanna@cde.ca.gov](mailto:shanna@cde.ca.gov), 916-319-0948

**Nonprofit Private School Equitable Services Percentage Calculation**

Total participating nonprofit private school low income students	
Total participating attendance area low income students	
Percent of nonprofit private school low income students for equitable service calculations	0.00%

**Title I, Part A LEA Allocations**

2017-18 Title I, Part A entitlement	\$98,501
Transferred-in amount	\$0
Title I, Part A entitlement after transfers	\$98,501
<b>Note:</b> In order for the 2016-17 allowable carryover amount to be pre-populated, the 2016-17 Title I, Part A Carryover data collection should be completed and saved before beginning data entry on this data collection.	
2016-17 Allowable Carryover (Allowable values are the 12 month 2016-17 carryover amount or, whichever is less either the 15 month 2016-17 carryover amount or 15% of the 2016-17 entitlement plus transferred-in amount)	\$508
Repayment of funds	\$0
2017-18 Total allocation	\$99,009
Nonprofit private school equitable services proportional share amount	\$0
Total allocation after nonprofit private school equitable services proportional share amount	\$99,009
Indirect cost reservation	\$8,606
Administrative reservation	\$6,245
2017-18 Title I, Part A adjusted allocation	\$84,158
<b>Indirect Cost and Administration Calculation Tool</b> To help determine allowable indirect cost and administrative reservations, based on the LEA's approved indirect cost rate, as defined on the Indirect Cost Rates Web page at <a href="http://www.cde.ca.gov/fg/ac/ic/">http://www.cde.ca.gov/fg/ac/ic/</a> , below are recommended values.	
2017-18 Approved indirect cost rate	9.52%
Maximum allowable indirect cost reservation	\$8,606
Recommended administration reservation	\$6,245

**\*\*\*Warning\*\*\***

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**2017-18 Title I, Part A Reservations**

To report LEA required and authorized reservations before distributing funds to schools.

**CDE Program Contact:**

Lana Zhou, Title I Policy and Program Guidance Office, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956  
 Rina DeRose, Title I Policy and Program Guidance Office, [RDerose@cde.ca.gov](mailto:RDerose@cde.ca.gov), 916-323-0472

**Required Reservations**

Parent and Family Engagement (1% of the entitlement if greater than \$500,000.)	\$0
School parent and family engagement	\$7
LEA parent and family engagement	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$1
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Public school Choice transportation (Only applies to students previously transferred under NCLB.)	\$0

**Authorized Reservations**

Other authorized activities	\$0
-----------------------------	-----

**Reservation Summary**

Title I, Part A adjusted allocation	\$84,158
Total required reservations	\$1
Total authorized reservations	\$0
Allocation after reservations	\$84,157
School parent and family engagement set-aside	\$7
Amount available for Title I, Part A school allocations	\$84,150

**\*\*\*Warning\*\*\***

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**2017-18 Title II, Part A LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II, Part A Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders.

**CDE Program Contact:**

Melissa Flatt, Teacher and Leader Policy Office, [mflatt@cde.ca.gov](mailto:mflatt@cde.ca.gov), 916-324-5689

Juan J. Sanchez, Educator Excellence Office (Title II), [jsanchez@cde.ca.gov](mailto:jsanchez@cde.ca.gov), 916-319-0452

2017-18 Title II, Part A entitlement	\$13,145
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$13,145
Repayment of funds	\$148
Repayment comment	Prior year award not spent in 15 month period. Accounting error.
Provide an explanation of why repayment dollars were added back to the allocation	
2017-18 Allocation	\$13,293
Administrative and indirect costs	\$1,143
2017-18 Title II, Part A adjusted allocation	\$12,150

**\*\*\*Warning\*\*\***

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**2017-18 Title III, Part A English Learner LEA Allocations and Reservations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III, Part A English Learner, and to report required reservations.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Total Allocation**

2017-18 Title III, Part A English Learner entitlement	\$47,848
Transferred-in amount	\$0
Repayment of funds	\$0
2017-18 Allocation	\$47,848

**Allocation Reservations**

Professional development activities	\$46,910
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$0
Parent, family, and community engagement	\$0
Direct administration costs (Amount cannot exceed 2% of the entitlement)	\$0
Indirect costs	\$938
Total allocation reservations	\$47,848

**\*\*\*Warning\*\*\***

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### 2017-18 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2017 through December 30, 2017.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Required and Authorized English Learners Sub-grantee Activities**

**Required**

Section 3115 (c)(1) To increase the English proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.  
 Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

**Authorized**

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for English learners by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.

(3) Providing tutorials and academic or vocational education for English learners and intensified instruction.	
(4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.	
(5) Improving the English language proficiency and academic achievement of English learners.	
(6) Providing community participation programs, family literacy services and parent outreach and training activities to English learners and their families.	
(7) Improving the instruction of English learners, which may include English learners with disabilities. Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education.	
2017-18 Title III English learner entitlement	\$47,848
Transferred-in amount	\$0
2017-18 Total allocation	\$47,848
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$13,575
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$2,205
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$7,399
Direct administration costs	\$0
(Amount cannot exceed 2% of the entitlement)	

**\*\*\*Warning\*\*\***

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### 2017-18 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2017 through December 30, 2017.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

Indirect costs	\$470
Total year-to-date expenditures	\$23,649
2017-18 Unspent funds	\$24,199

**\*\*\*Warning\*\*\***

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BOARD AGENDA ITEM: Public Hearing for the 2018-2019 Budget

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heniz

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2018-2019 Budget will begin at 5:30 p.m.

Comments will be received from the public at this time.



Sutter County Superintendent of Schools

2018/2019  
Budget

Presented to the Board  
For Approval: Wednesday, June 20, 2018  
For Adoption: Wednesday, June 27, 2018



# Mission Statement

**“Service for Success”**

Students~Staff~Community

**SUTTER COUNTY BOARD OF EDUCATION**

Ronald Turner	Trustee Area 1	2020
Jim Richmond	Trustee Area 2	2018
June McJunkin	Trustee Area 3	2020
Karm Bains	Trustee Area 3	2018
Victoria Lachance	Trustee Area 4	2020
Baljinder Dhillon	Ex Officio Secretary	2018

Cabinet Team

Dr. Baljinder Dhillon

Superintendent

Barbara Henderson

Assistant Superintendent of  
Business Services

Dr. Christine McCormick

Director of Student Support Services

Barbara Hickman

Assistant Superintendent of  
Special Education

Elizabeth Engelken

Assistant Superintendent of  
SELPA

Wendy Bedard

Human Resources Director

Maggie Nicoletti

Executive Assistant

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SECTION A: Introduction



BD 6/4/18



970 Klamath Lane  
Yuba City, CA 95993  
(530) 822-2900  
Fax (530) 822-5165

June 4, 2018

TO: Sutter County Board of Education  
FROM: Dr. Baljinder Dhillon  
SUBJECT: 2018-2019 Budget

Attached you will find a copy of the budget for the 2018-19 year beginning July 1, 2018, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2018-19 Proposed Budget.

Governor Brown's May Revision reflected an increase in overall state revenues in 2018-19 due to increased tax revenue and growth in Proposition 98 funding. Nonetheless, the Governor cautioned that the trend of increasing revenues would not continue indefinitely and he reminded us that this has been the longest economic recovery California has seen since World War II.

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 new revenue in the May Revision is earmarked for one-time funding, but the legislature is currently debating whether to redirect this funding to other educational initiatives. Depending on the final decision for the direction of one-time funds, Sutter County Superintendent of Schools has chosen to not budget these funds for 2018-19 until they materialize.

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 Office.

In preparation for future years, the Sutter County Superintendent of Schools has focused on defining its program priorities by updating a Strategic Plan. The development of the Strategic Plan included stakeholders from the community, districts, staff and this board. Developing a shared vision is the next step to providing the best education for our students in Sutter County and that vision is well on its way to being a concrete plan.

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 4, 2018

TO: Sutter County Board of Education

FROM: Barbara Henderson, Assistant Superintendent of Business Services *BJA*

SUBJECT: 2018-19 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 2018-19 budget anticipates a net surplus of \$1.7 million. And, unlike the previous five years, the County Office has not included one-time expenditures or established any contributions for pension obligations or facilities costs other than maintenance costs. As with any plan, however, there may be a need in the future to set aside funds for expenditure.

Many categorical dollars were eliminated in the Local Control Funding Formula (LCFF) enacted in 2013-14, but the County Office's 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 Tri-County Induction Program (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. The related goals and 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 Proposed Budget 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.

As the state budget is negotiated between the Governor and legislative leaders, there may be other changes that will affect the 2018-19 budget. These changes will be reflected in the interim reports, or within 45 days of adoption of the Enacted State Budget.

This budget and supporting documents were prepared and submitted by our dedicated Internal Business Department staff. I would like to express my gratitude to Aaron Heinz, Director of Internal Business Department and his staff, Maria Crocker, Paramjeet Kaur, Susan Miller, Dawn Heraty, Jay VanDuzer, Brenda Spannbaauer, Laura Crowninshield, Marianna Lamb, 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

2018-19



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 California State Budget Act has been 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 relatively flat Local Control Funding Formula (LCFF) funding reduced by a decrease in Alternative Education Average Daily Attendance (ADA), a decrease in Federal and State funding for grants that have either been reduced or have ended, and an increase in local revenue for students served in county operated programs. In accordance with Education Code Section 1622, 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 reflect 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 2017-18 Estimated Actual column of the budget are estimates based on the current year budgets, adjusted only for known fluctuations in amounts expected to be spent by year end. The Unaudited Actual Report that is presented to the board in October will be a final accounting of actual expenditures for 2017-18.

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

Looking ahead to 2018-19 and the future, the County Office recognizes that increased employee costs, including step and column, and STRS and PERS employer rate increases outpace any gains made through LCFF funding. In a proactive approach, the County Office has begun working on a Strategic Plan to identify its spending priorities. In the Spring of 2018, the County Office held meetings over three days and included City Council, County Administrators, City Economic Developers, political representatives, districts, board members and County Office staff. A solid groundwork of spending priorities was developed, and the new Strategic Plan is expected to be officially presented and implemented early in the 2018-19 school year. Until this new plan is fully implemented, the County Office continues to look for ways to cut costs without impacting services.

Additional changes in the upcoming year include addressing changes for Alternative Education. Decreased enrollment projections at Feather River Academy (FRA) have triggered staff layoffs and districts to cover costs not covered by revenue allocation. As a result, the decrease in FRA enrollment has opened up classroom space, and Special Education's Adult Transition class will be moving onto the County campus.

## General Fund Revenue

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

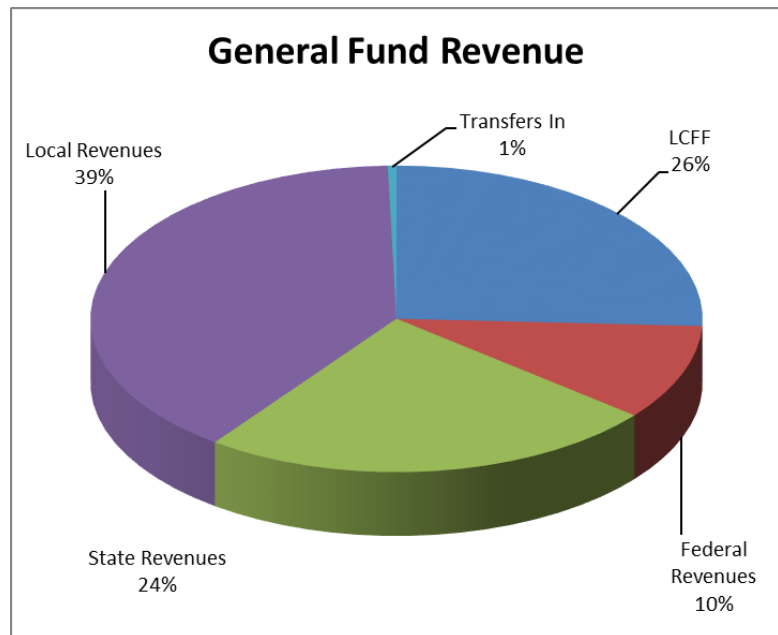
Lottery revenue is budgeted at \$194.00 per average daily attendance (ADA) This amount represents \$146.00 of unrestricted and \$48.00 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed 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 2018-19 have increased

slightly countywide. However, the County Office projections have been reduced substantially due to a significant decrease at Feather River Academy (FRA).

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 decrease overall by \$689,109 (-16.1%) from the current year budget. This significant decrease is substantially the result of the end of the Temporary Job Creation (TJC) grant.

State revenue is projected to decrease overall by \$3,892,146 (-31.0%). The majority of this decrease comes from removal of Pathways grant funding.

Local revenues are projected to increase by \$1,866,651 (15.3%). Special Education costs that 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 Feather River Academy revenue from districts to cover revenue from the loss of ADA.

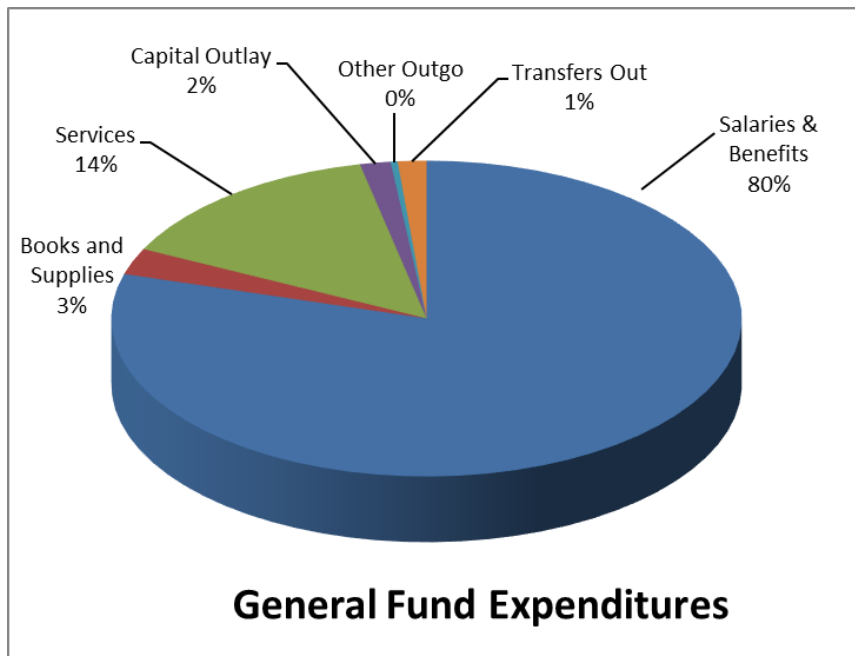
Other Financing Sources – Interfund Transfers In are projected to decrease by \$65,789 (-28.7%). These transfers are used to move money between general and other funds, and Transfers In are expected to decrease because planned technology purchases have decreased.

# General Fund Expenditures

As projected revenues are decreasing for 2018-19, 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 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. To that end, the County Office is developing a Strategic Plan to identify spending priorities.

As we implement our Local Control Accountability Plan (LCAP), 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.



## Salaries and Benefits

Certificated salaries have decreased by \$1,227 (0.0%) from 2017-18 Estimated Actuals. Step and column salary increases for Special Education have been offset by staffing reductions with Feather River Academy.

Classified salaries have increased by \$156,045

(1.4%). Special Education continues to see increases in classified staff costs. Additionally, increased staff costs for the County Office are offset by program

reductions for Adult Education and the end of the Temporary Job Creation (TJC) grant with One Stop.

Employer paid benefits cost increased by \$916,209 (14.2%) as adjustments were made to reflect actual staffing and employee benefit options. Continuing increases in STRS and PERS employer paid rates, and statutory benefit rate increases are the main drivers of these rising costs.

### Supplies

The overall decrease in program budgets for supplies is \$147,538 (-13.9%). The decrease is mainly attributed to the decrease in Pathways funding for the Feather River Academy (FRA) as well as the end of One Stop's Temporary Job Creation (TJC) grant.

### Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$3,940,123 (-44.7%). The largest decrease is the removal of expenditures associated with the end of the Pathways grant. Additional reductions are the result of One Stop's Temporary Job Creation (TJC) grant ending, a decrease in contracted Special Education services for various classroom needs, and the reduction of contracted services for Feather River Academy (FRA).

### Capital Outlay

The \$665,418 (-55.5%) decrease is substantially the result of removing one-time costs incurred in 2017-18 for equipment upgrades for Educational Services and the County Office.

### Other Outgo

The total decrease of \$581,622 (-72.1%) is a result of distribution of the 2016-17 ending fund balance from the SELPA model out to the districts, which was completed in 2017-18.

### Other Financing Sources – Interfund Transfers Out

Transfers Out have decreased by \$2,009,240 (-80.1%) from the removal of the contribution 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 is actively

considering how best to manage the impact of new OPEB regulations, including evaluating the benefits of setting aside these funds into an irrevocable trust.

### The Indirect Cost Rate

ICR for the budget year is 10.39%.

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 2018-19 are as follows:

- **Special ED** – 2/3 of approved rate not to go below 4% or above 7%
- **WIOA** – Not to exceed 7%
- **TCIP**- Approved rate on all expenditures except stipend payments to districts

### Fund Balance

The County Office is planning to receive \$1,728,112 more than it will spend in the current year. The County Office has had the opportunity to use one-time funds to improve infrastructure, increase energy efficiency, and save for future retiree benefits. Specifically, Proposition 39 improvements to HVAC and lighting systems have been completed, and future OPEB obligations are being addressed.

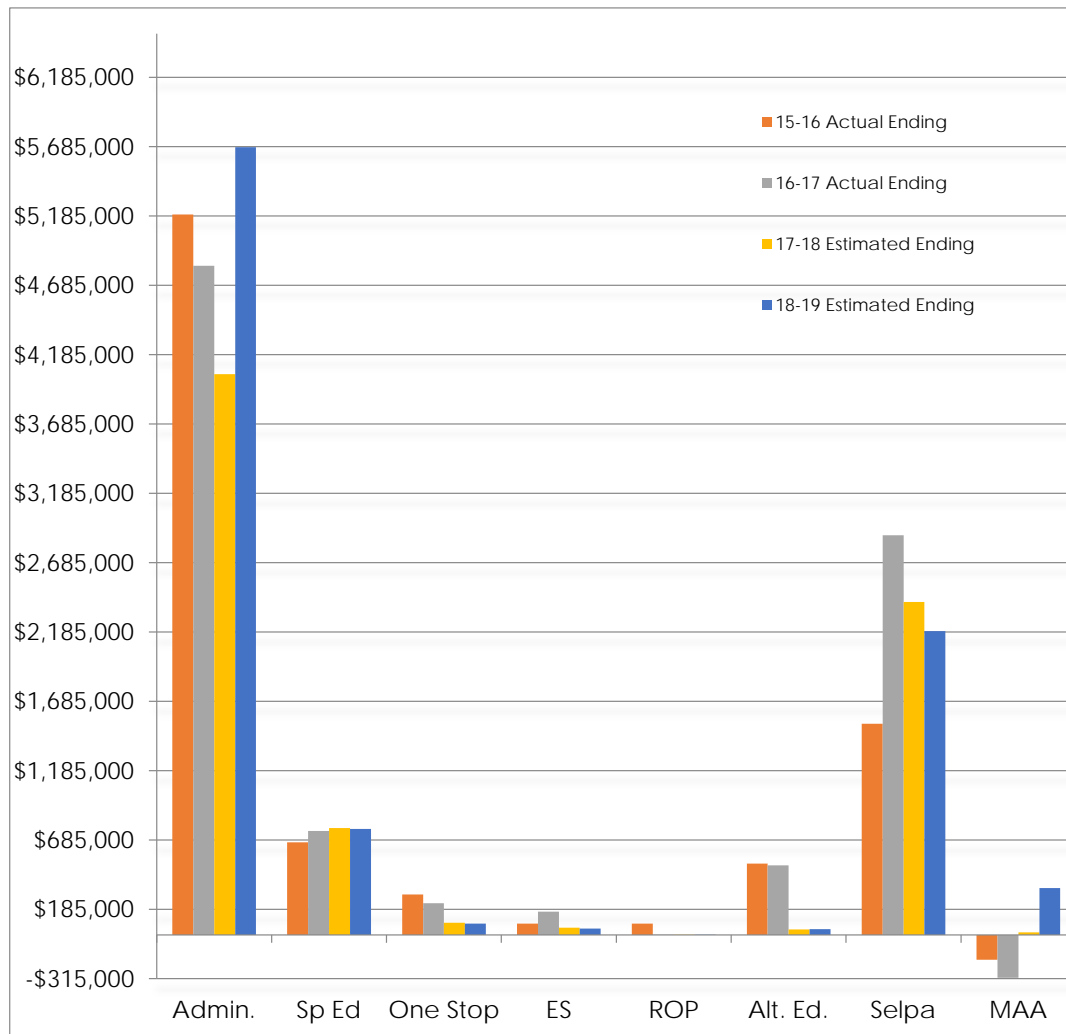
Probably the most significant fiscal concern the County Office has is the cap on LCFF growth competing with fixed costs such as step and column, PERS and STRS costs, etc., which are growing at a minimum pace estimated at 4% per year. This increase outpaces our office's LCFF growth by the entire 4% since the County Office will not be receiving increases to LCFF revenue in the near future. Educational agencies across the state are struggling with managing this imbalance. Efforts are being taken to address this concern, and in the Spring of 2018 the County Office began work establishing spending priorities through the creation of a Strategic Plan. This plan will help guide the focus of spending upon its completion. Until then, the County Office is continuously looking for ways to cut costs without impairing services.

**2018-19 Budget Development**  
**General Fund Projections by Department**

	<u>County Admin.</u>	<u>Special Education</u>	<u>Sutter Co. One Stop</u>	<u>ES</u>	<u>ROP</u>	<u>Alternative Education</u>	<u>SELPA</u>	<u>MAA</u>	<u>Total in Fund 01</u>
<b>Beginning Balance</b>									
Prior Year Ending Bal.	4,044,059	770,412	87,653	52,517	624	40,406	2,401,646	18,846	7,416,162
<b>Income</b>									
LCFF / Property Taxes	7,877,946	-	-	-	-	755,684	566,779	-	9,200,409
Federal Revenues	-	11,259	2,050,340	57,848	-	100,114	985,950	395,652	3,601,163
State Revenues	547,571	62,006	150,444	467,721	778,809	9,118	6,646,150	-	8,661,819
Local Revenues	470,198	1,247,863	1,727,484	1,449,699	-	426,947	8,445,499	320,000	14,087,690
<b>Total Income</b>	<b>8,895,715</b>	<b>1,321,128</b>	<b>3,928,268</b>	<b>1,975,268</b>	<b>778,809</b>	<b>1,291,863</b>	<b>16,644,378</b>	<b>715,652</b>	<b>35,551,081</b>
<b>Expenditures</b>									
Salaries & Benefits	5,305,979	14,541,471	2,786,402	2,317,104	324,914	713,608	842,834	200,583	27,032,895
Books and Supplies	248,313	337,830	178,886	102,231	9,800	20,911	16,964	700	915,635
Services	1,139,752	822,182	958,623	534,444	684,387	302,787	282,474	158,695	4,883,344
Capital Outlay	437,455	55,475	-	40,000	-	-	-	-	532,930
Other Outgo	(2,093,191)	1,135,290	330,408	206,272	105,884	107,394	292,753	36,828	121,638
<b>Total Expenditures</b>	<b>5,038,308</b>	<b>16,892,248</b>	<b>4,254,319</b>	<b>3,200,051</b>	<b>1,124,985</b>	<b>1,144,700</b>	<b>1,435,025</b>	<b>396,806</b>	<b>33,486,442</b>
<b>Interfund Transfers</b>									
Transfers In	-	-	-	163,071	-	-	-	-	163,071
Transfers Out	120,000	-	-	377,898	-	1,700	-	-	499,598
Other: Sources	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-
Contributions	(2,099,490)	15,564,571	319,292	1,434,022	346,176	(143,788)	(15,420,783)	-	-
<b>Total Transfers</b>	<b>(2,219,490)</b>	<b>15,564,571</b>	<b>319,292</b>	<b>1,219,195</b>	<b>346,176</b>	<b>(145,488)</b>	<b>(15,420,783)</b>	<b>-</b>	<b>(336,527)</b>
<b>Net Inc./Dec. in Fund Balance</b>	<b>1,637,917</b>	<b>(6,549)</b>	<b>(6,759)</b>	<b>(5,588)</b>	<b>-</b>	<b>1,675</b>	<b>(211,430)</b>	<b>318,846</b>	<b>1,728,112</b>
<b>Ending Fund Balance</b>	<b>5,681,976</b>	<b>763,863</b>	<b>80,894</b>	<b>46,929</b>	<b>624</b>	<b>42,081</b>	<b>2,190,216</b>	<b>337,692</b>	<b>9,144,274</b>
<b>Components of End. Fund Bal.</b>									
Revolving Cash & Nonspendable	8,500	1,000	300	200	-	-	-	-	10,000
Legally Restricted Balances	325,275	763,861	26,930	44,046	624	35,217	2,096,247	-	3,292,200
Other Designations	3,648,898	(998)	53,664	2,682	-	6,864	93,969	337,692	4,142,772
Designated for Uncert. 5%	1,699,302	-	-	-	-	-	-	-	1,699,302
<b>Unappropriated Fund Bal.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	15-16 Actual Ending	16-17 Actual Ending	17-18 Estimated Ending	18-19 Estimated Ending
Admin.	5,196,527	4,826,518	4,044,059	5,681,976
Sp Ed	666,867	750,506	770,412	763,863
One Stop	292,634	229,090	87,653	80,894
ES	80,896	167,145	52,517	46,929
ROP	82,524	624	624	624
Alt. Ed.	513,908	501,788	40,406	42,081
Selpa	1,522,578	2,881,728	2,401,646	2,190,216
MAA	(178,604)	(309,392)	18,846	337,692
<b>Totals</b>	<b>8,177,329</b>	<b>9,048,007</b>	<b>7,416,162</b>	<b>9,144,274</b>

## Budget Development 2018-19 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
<b>Beginning Balance</b>										
Prior Year Ending Bal.	9791/9795	-	5,047	-	-	1,099,409	2,011,298	-	4,588,760	7,704,513.41
<b>Income</b>										
LCFF	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,614,366	216,089	80,680	43,000	-	-	-	-	3,954,135.00
State Revenues	8300-8599	4,705,264	605,344	39,676	3,400	-	-	-	-	5,353,684.00
Local Revenues	8600-8799	-	203,120	450	-	14,814	11,000	425,511	435,940	1,090,835.00
<b>Total Income</b>		<b>8,319,630</b>	<b>1,024,553</b>	<b>120,806</b>	<b>46,400</b>	<b>14,814</b>	<b>11,000</b>	<b>425,511</b>	<b>435,940</b>	<b>10,398,654.00</b>
<b>Expenditures</b>										
Salaries & Benefits	1000-3999	-	891,299	-	196,134	-	-	122,134	-	1,209,567.00
Books and Supplies	4000-4999	-	15,905	-	203,980	-	-	114,960	-	334,845.00
Services	5000-5999	-	41,254	114,806	3,020	-	-	25,346	354,364	538,790.00
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	8,319,630	76,095	6,000	21,164	-	-	-	-	8,422,889.00
<b>Total Expenditures</b>		<b>8,319,630</b>	<b>1,024,553</b>	<b>120,806</b>	<b>424,298</b>	<b>-</b>	<b>-</b>	<b>262,440</b>	<b>354,364</b>	<b>10,506,091.00</b>
<b>Interfund Transfers</b>										
Transfers In	8910-8929	-	-	-	377,898	21,700	100,000	-	-	499,598.00
Transfers Out	7610-7629	-	-	-	-	-	-	163,071	-	163,071.00
	8930-8999	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>377,898</b>	<b>21,700</b>	<b>100,000</b>	<b>(163,071)</b>	<b>-</b>	<b>336,527.00</b>
<b>Net Inc./Dec. in Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,514</b>	<b>111,000</b>	<b>-</b>	<b>81,576</b>	<b>229,090.00</b>
<b>Ending Fund Balance</b>		<b>-</b>	<b>5,047</b>	<b>-</b>	<b>-</b>	<b>1,135,923</b>	<b>2,122,298</b>	<b>-</b>	<b>4,670,336</b>	<b>7,933,603.41</b>

Sutter County Superintendent of Schools  
Education Protection Account  
Budget for 2018-19

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	685,535.00
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
<b>TOTAL AVAILABLE</b>		<b>685,535.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	685,535.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>685,535.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		685,535.00
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: Aaron Heinz  
Title: Director, Internal Business Services  
Telephone: 530-822-2915  
E-mail: AaronH@sutter.k12.ca.us

**ANNUAL BUDGET REPORT:**  
July 1, 2018 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 27, 2018

Place: Sutter County Supt of Schools Signed: \_\_\_\_\_  
Date: June 20, 2018 Clerk/Secretary of the County Board  
Time: 5:30 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Aaron Heinz  
Title: Director Internal Business  
Telephone: 530-822-2915  
E-mail: aaronh@sutter.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Baljinder Dhillon  
Chief Business Official's Name: Barbara Henderson  
CBO's Title: Assistant Superintendent of Business S  
CBO's Telephone: 530-822-2927

**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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>	<b>n/a</b>	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	<b>X</b>	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		<b>X</b>
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		<b>X</b>
			<b>n/a</b>	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>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?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	<b>Jun 27, 2018</b>	
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?		<b>X</b>
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?		<b>X</b>
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	

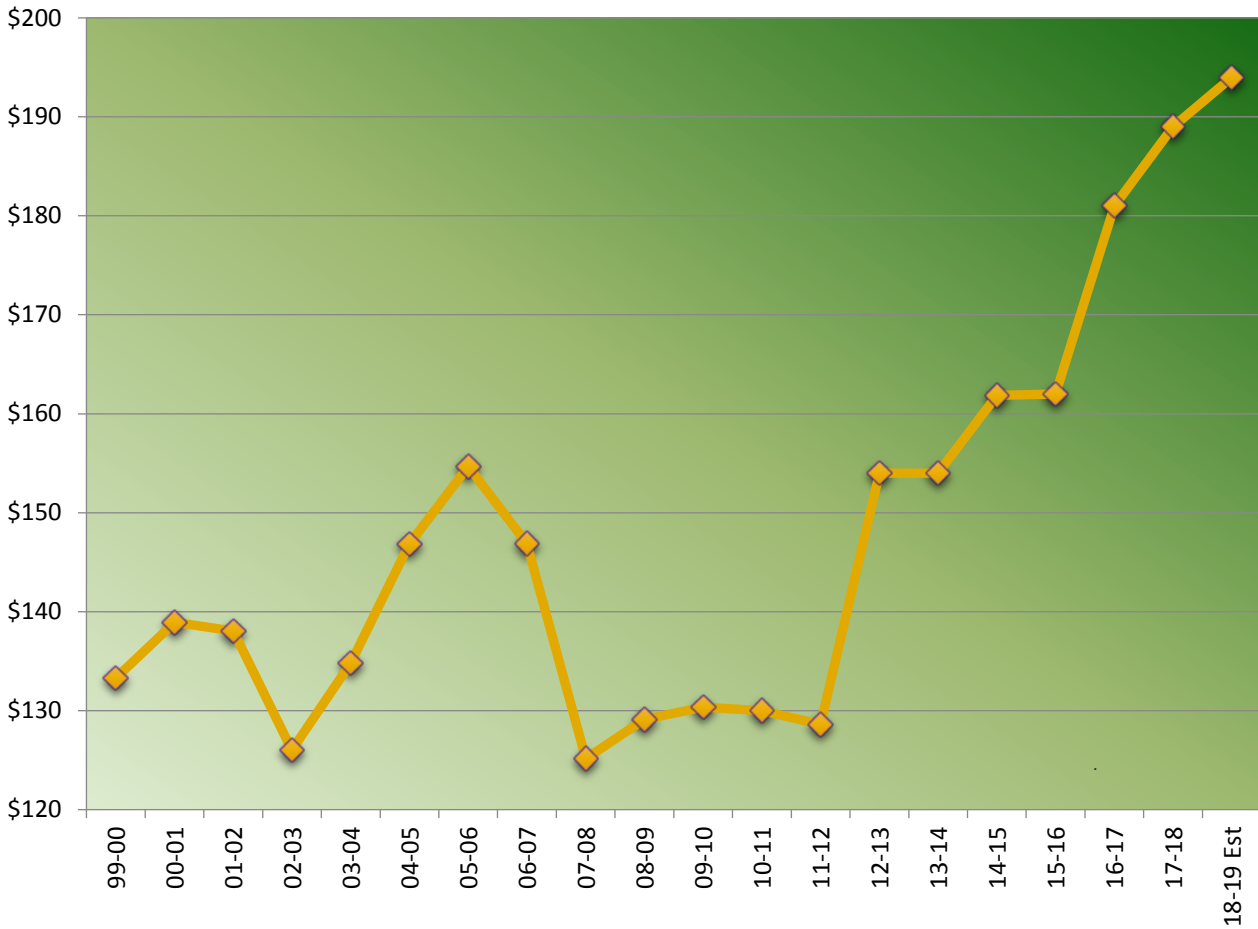


<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	<b>X</b>	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent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

SECTION C: Lottery



# Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2018-19, it is projected that California school districts will receive \$146 per ADA in unrestricted funds and \$48 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 2018-19 budget includes an estimate of \$71,974 in Lottery revenue. This revenue represents approximately 0.202452352% of the total budgeted revenue in the general fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

### 2017-18 ESTIMATED ACTUAL - LOTTERY

	16-17 Ending	17-18 Revenue	17-18 Expense	Net change	Est. End.17-18
Sp Ed Un.	-	41,387.00	41,387.00	-	-
Sp Ed Res.	-	22,457.00	22,457.00	-	-
One Stop Un.	48,519.76	-	6,650.00	(6,650.00)	41,869.76
One Stop Res.	4,912.61	486.00	486.00	-	4,912.61
ROP Un.	-	-	-	-	-
ROP Res.	624.16	-	-	-	624.16
Alt Ed Un.	46,983.49	(37,421.00)	9,562.00	(46,983.00)	0.49
Alt Ed Res.	6,794.24	4,935.00	5,115.00	(180.00)	6,614.24
SELPA Un.	2,559.32	850.00	850.00	-	2,559.32
SELPA Res.	-	-	-	-	-
<b>Total Unrestricted</b>	<b>98,062.57</b>	<b>4,816.00</b>	<b>58,449.00</b>	<b>(53,633.00)</b>	<b>44,429.57</b>
<b>Total Restricted</b>	<b>12,331.01</b>	<b>27,878.00</b>	<b>28,058.00</b>	<b>(180.00)</b>	<b>12,151.01</b>
<b>Total Lottery</b>	<b>110,393.58</b>	<b>32,694.00</b>	<b>86,507.00</b>	<b>(53,813.00)</b>	<b>56,580.58</b>

### 2018-2019 ESTIMATED BUDGET - LOTTERY

	17-18 Ending	18-19 Revenue	18-19 Expense	Net change	Est. End. 18-19
Sp Ed Un.	-	46,454.00	46,454.00	-	0.00
Sp Ed Res.	-	15,552.00	15,552.00	-	0.00
One Stop Un.	41,869.76	-	6,650.00	(6,650.00)	35,219.76
One Stop Res.	4,912.61	-	-	-	4,912.61
ROP Un.	-	-	-	-	0.00
ROP Res.	624.16	-	-	-	624.16
Alt Ed Un.	0.49	6,862.00	-	6,862.00	6,862.49
Alt Ed Res.	6,614.24	2,256.00	4,500.00	(2,244.00)	4,370.24
SELPA Un.	2,559.32	850.00	850.00	-	2,559.32
SELPA Res.	-	-	-	-	-
<b>Total Unrestricted</b>	<b>44,429.57</b>	<b>54,166.00</b>	<b>53,954.00</b>	<b>212.00</b>	<b>44,641.57</b>
<b>Total Restricted</b>	<b>12,151.01</b>	<b>17,808.00</b>	<b>20,052.00</b>	<b>(2,244.00)</b>	<b>9,907.01</b>
<b>Total Lottery</b>	<b>56,580.58</b>	<b>71,974.00</b>	<b>74,006.00</b>	<b>(2,032.00)</b>	<b>54,548.58</b>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	98,062.57		12,331.01	110,393.58
2. State Lottery Revenue	8560	55,739.00		27,878.00	83,617.00
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	(50,923.00)	50,923.00		0.00
6. Total Available (Sum Lines A1 through A5)		102,878.57	50,923.00	40,209.01	194,010.58
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00	42,991.00		42,991.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00	7,932.00		7,932.00
4. Books and Supplies	4000-4999	51,360.00		28,058.00	79,418.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	439.00			439.00
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			0.00
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 )		58,449.00	50,923.00	28,058.00	137,430.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	44,429.57	0.00	12,151.01	56,580.58
<b>D. COMMENTS:</b>					
Moved Lottery ending fund balance to Feather River Academy for the education of pupils.					

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



## 2018-19 Budget Development Average Daily Attendance

D-1

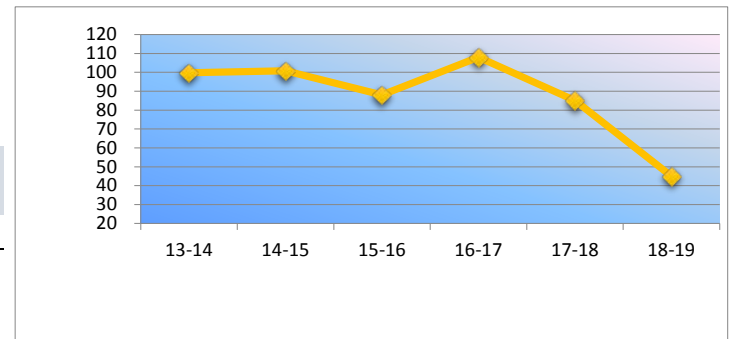
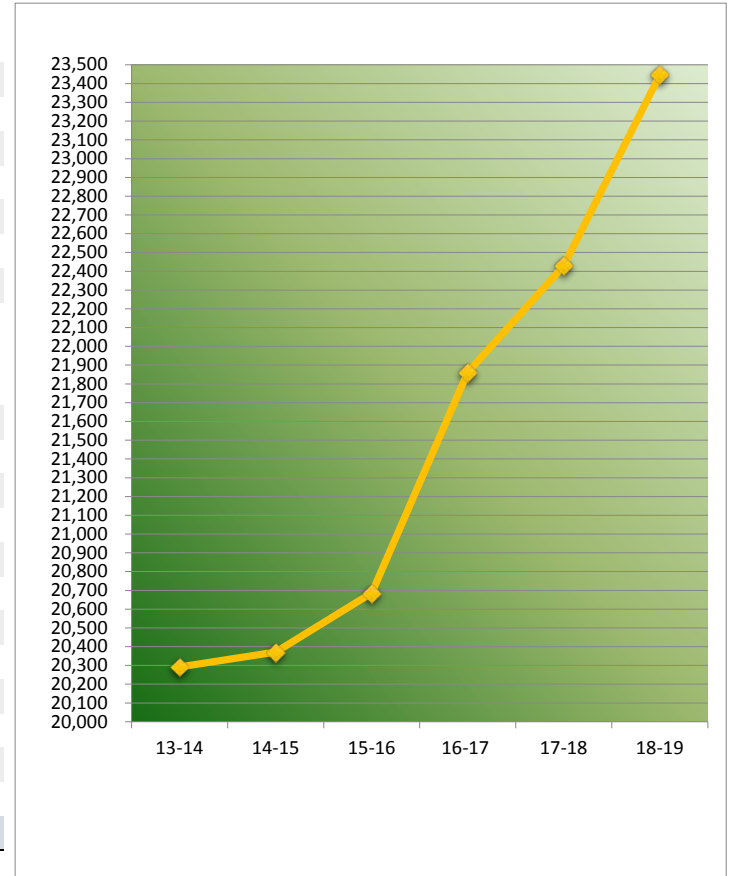
<u>Districts</u>	13-14	14-15	15-16	16-17	17-18	18-19
Brittan	418	430	437	442	441	434
Browns	158	143	141	147	141	141
East Nicolaus	302	283	272	300	299	281
Franklin	466	460	462	465	462	457
Live Oak Unified	1,673	1,683	1,720	1,747	1,722	1,786
Marcum Illinois	155	162	148	152	154	149
So. Sutter Charter	2,081	2,086	2,106	2,224	2,232	2,112
Meridian	66	73	72	78	73	52
CA Virtual Academy	-	848	755	731	752	798
California Prep Sutter K-7	-	-	96	94	103	103
California Prep Sutter 8-12	-	-	93	145	155	155
Nuestro	136	135	140	143	142	143
CA Virtual Academy	789					
Sutter Peak Charter Academy	-	-	156	353	355	450
Pleasant Grove	185	190	198	184	184	172
Sutter Union High	670	675	707	736	740	747
Winship-Robbins	184	185	170	137	139	132
Inspire North Charter	-	-	-	713	1,450	2,500
Winship Community Charter	-	-	-	28	52	100
Yuba City Unified	12,153	12,130	12,049	12,054	11,853	11,742
Twin River Charter	385	398	431	433	426	440
Yuba City Charter	174	190	221	245	243	244
<u>County Operated</u>	-					
Special Education	297	301	311	312	310	309
	20,292	20,372	20,686	21,861	22,430	23,447

Estimated

### County Office

Comm.School Probation	89	101	88	108	85	45
Comm.School TF	0	0	-	-	-	-
Opportunity School	11	-	-	-	-	-
	100	101	88	108	85	45

Estimated



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]	65.48	66.00	66.00	45.00	45.00	45.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	65.48	66.00	66.00	45.00	45.00	45.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	309.00	310.37	310.37	309.00	309.00	309.00
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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	309.00	310.37	310.37	309.00	309.00	309.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	374.48	376.37	376.37	354.00	354.00	354.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	23,327.01	22,586.75	22,586.75	23,446.88	23,446.88	23,446.88
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
2018-19 Budget Development**

Description	Account Codes	Estimated	Budget	Difference (Col B - D)	% Increase or Decrease
		Actuals	Development		
		2017-18 (A)	2018-19 (B)		
<b>A. Revenues</b>					
1) LCFF	8010-8099	9,342,786	\$ 9,200,409	(142,377)	-1.5%
2) Federal Revenues	8100-8299	4,290,272	\$ 3,601,163	(689,109)	-16.1%
3) Other State Revenues	8300-8599	12,553,965	\$ 8,661,819	(3,892,146)	-31.0%
4) Other local Revenues	8600-8799	12,221,039	\$ 14,087,690	1,866,651	15.3%
				-	
<b>TOTAL REVENUES</b>		<b>\$ 38,408,062</b>	<b>\$ 35,551,081</b>	<b>(2,856,981)</b>	<b>-7.4%</b>
<b>B. Expenditures</b>					
1. Certificated Salaries	1000-1999	8,295,993	8,294,766	(1,227)	0.0%
2. Classified Salaries	2000-2999	11,210,011	11,366,056	156,045	1.4%
3. Employee Benefits	3000-3999	6,455,864	7,372,073	916,209	14.2%
4. Books and Supplies	4000-4999	1,063,173	915,635	(147,538)	-13.9%
5. Services, Other Operation	5000-5999	8,823,467	4,883,344	(3,940,123)	-44.7%
6. Capital Outlay	6000-6999	1,198,348	532,930	(665,418)	-55.5%
7. Other Outgo	7100-7299				
	7400-7499	806,518	224,896	(581,622)	-72.1%
8. Direct Support/Indirect	7300-7399	(93,446)	(103,258)	(9,812)	10.5%
<b>TOTAL EXPENDITURES</b>		<b>\$ 37,759,928</b>	<b>\$ 33,486,442</b>	<b>\$ (4,273,485)</b>	<b>-11.3%</b>
Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ 648,134	\$ 2,064,639	\$ 1,416,504	218.6%
<b>D. Other Financing Sources/Uses</b>					
1. Transfers In	8910-8979	228,860	\$ 163,071	(65,789)	-28.7%
2. Transfer Out	7610-7629	2,508,838	499,598	(2,009,240)	-80.1%
3. Contributions	8980-8999			-	0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (2,279,978)</b>	<b>\$ (336,527)</b>	<b>1,943,451</b>	<b>-85.2%</b>
<b>E. Net Change to Fund Balance</b>					
		<b>\$ (1,631,844)</b>	<b>\$ 1,728,112</b>		
<b>F. Fund Balance (Fund 01 only)</b>					
1. Beginning Balance		\$ 9,048,006	\$ 7,416,162		
2. Adjustments/Restatements		\$ -	\$ -		
<b>Ending Balance</b>		<b>\$ 7,416,162</b>	<b>\$ 9,144,274</b>		
<b>G. Components of Ending Fund Balance</b>					
Designated Amounts	9711-9730	\$ 14,000	\$ 10,000		
Legally Restricted	9740-9760	\$ 3,509,782	\$ 3,292,200		
Assigned	9780	\$ 1,878,941.49	\$ 4,142,772		
Res Economic Uncertainties	9789	\$ 2,013,438	\$ 1,699,302		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	8,810,993.00	531,793.00	9,342,786.00	8,633,630.00	566,779.00	9,200,409.00	-1.5%
2) Federal Revenue		8100-8299	403,754.00	3,886,518.00	4,290,272.00	395,652.00	3,205,511.00	3,601,163.00	-16.1%
3) Other State Revenue		8300-8599	162,182.00	12,391,783.00	12,553,965.00	101,820.00	8,559,999.00	8,661,819.00	-31.0%
4) Other Local Revenue		8600-8799	2,301,846.00	9,919,193.00	12,221,039.00	2,659,544.00	11,428,146.00	14,087,690.00	15.3%
5) TOTAL, REVENUES			11,678,775.00	26,729,287.00	38,408,062.00	11,790,646.00	23,760,435.00	35,551,081.00	-7.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,717,184.00	6,578,809.00	8,295,993.00	1,427,228.00	6,867,538.00	8,294,766.00	0.0%
2) Classified Salaries		2000-2999	4,082,946.00	7,127,065.00	11,210,011.00	4,229,732.00	7,136,324.00	11,366,056.00	1.4%
3) Employee Benefits		3000-3999	1,677,162.00	4,778,702.00	6,455,864.00	1,829,660.00	5,542,413.00	7,372,073.00	14.2%
4) Books and Supplies		4000-4999	484,588.05	578,585.00	1,063,173.05	444,464.00	471,171.00	915,635.00	-13.9%
5) Services and Other Operating Expenditures		5000-5999	2,282,770.00	6,540,697.00	8,823,467.00	2,159,426.00	2,723,918.00	4,883,344.00	-44.7%
6) Capital Outlay		6000-6999	659,289.00	539,059.00	1,198,348.00	502,930.00	30,000.00	532,930.00	-55.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,650.00	799,868.00	806,518.00	6,650.00	218,246.00	224,896.00	-72.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,720,463.00)	1,627,017.00	(93,446.00)	(1,802,643.00)	1,699,385.00	(103,258.00)	10.5%
9) TOTAL, EXPENDITURES			9,190,126.05	28,569,802.00	37,759,928.05	8,797,447.00	24,688,995.00	33,486,442.00	-11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,488,648.95	(1,840,515.00)	648,133.95	2,993,199.00	(928,560.00)	2,064,639.00	218.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	228,860.00	0.00	228,860.00	163,071.00	0.00	163,071.00	-28.7%
b) Transfers Out		7600-7629	2,508,838.00	0.00	2,508,838.00	499,598.00	0.00	499,598.00	-80.1%
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	(897,024.00)	897,024.00	0.00	(707,428.00)	707,428.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,177,002.00)	897,024.00	(2,279,978.00)	(1,043,955.00)	707,428.00	(336,527.00)	-85.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(688,353.05)	(943,491.00)	(1,631,844.05)	1,949,244.00	(221,132.00)	1,728,112.00	-205.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	4,591,182.84	4,456,822.87	9,048,005.71	3,902,829.79	3,513,331.87	7,416,161.66	-18.0%
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)									
			4,591,182.84	4,456,822.87	9,048,005.71	3,902,829.79	3,513,331.87	7,416,161.66	-18.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			4,591,182.84	4,456,822.87	9,048,005.71	3,902,829.79	3,513,331.87	7,416,161.66	-18.0%
2) Ending Balance, June 30 (E + F1e)									
			3,902,829.79	3,513,331.87	7,416,161.66	5,852,073.79	3,292,199.87	9,144,273.66	23.3%
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 Items									
		9713	450.00	3,550.00	4,000.00	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									
		9740	0.00	3,509,781.87	3,509,781.87	0.00	3,292,199.87	3,292,199.87	-6.2%
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	1,878,941.49	0.00	1,878,941.49	4,142,771.79	0.00	4,142,771.79	120.5%
	0000	9780				3,647,398.47		3,647,398.47	
	0000	9780				1.84		1.84	
	0000	9780				18,744.24		18,744.24	
	0000	9780				2,882.39		2,882.39	
	0000	9780				1.36		1.36	
	0000	9780				91,409.60		91,409.60	
	0000	9780				337,692.32		337,692.32	
	0000	9780				0.00			
	1100	9780				35,219.76		35,219.76	
	1100	9780				6,862.49		6,862.49	
	1100	9780				2,559.32		2,559.32	
	0000	9780	1,694,895.17		1,694,895.17				
	0000	9780	1.84		1.84				
	0000	9780	18,744.24		18,744.24				
	0000	9780	8,470.39		8,470.39				
	0000	9780	2,144.36		2,144.36				
	0000	9780	91,409.60		91,409.60				
	0000	9780	18,846.32		18,846.32				
	0000	9780	0.00						
	1100	9780	41,869.76		41,869.76				
	1100	9780	0.49		0.49				
	1100	9780	2,559.32		2,559.32				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	2,013,438.30	0.00	2,013,438.30	1,699,302.00	0.00	1,699,302.00	-15.6%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	7,081,680.82	5,477,787.89	12,559,468.71				
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 Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	170.17	102,915.50	103,085.67				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	160,000.00	0.00	160,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	450.00	3,550.00	4,000.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,257,300.99	5,584,253.39	12,841,554.38				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	(188,301.55)	2,700.56	(185,600.99)				
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			(188,301.55)	2,700.56	(185,600.99)				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,445,602.54	5,581,552.83	13,027,155.37				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	7,301,441.00	0.00	7,301,441.00	7,071,351.00	0.00	7,071,351.00	-3.2%
Education Protection Account State Aid - Current Year		8012	685,535.00	0.00	685,535.00	681,690.00	0.00	681,690.00	-0.6%
State Aid - Prior Years		8019	(2,216.00)	0.00	(2,216.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,530.00	0.00	15,530.00	15,559.00	0.00	15,559.00	0.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,005.00	0.00	1,005.00	1,115.00	0.00	1,115.00	10.9%
County & District Taxes									
Secured Roll Taxes		8041	1,245,048.00	0.00	1,245,048.00	1,333,051.00	0.00	1,333,051.00	7.1%
Unsecured Roll Taxes		8042	75,901.00	0.00	75,901.00	75,207.00	0.00	75,207.00	-0.9%
Prior Years' Taxes		8043	1,202.00	0.00	1,202.00	581.00	0.00	581.00	-51.7%
Supplemental Taxes		8044	16,200.00	0.00	16,200.00	21,855.00	0.00	21,855.00	34.9%
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	3,140.00	0.00	3,140.00	0.00	0.00	0.00	-100.0%
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 Sup.		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%
<b>Subtotal, LCFF Sources</b>			<b>9,342,786.00</b>	<b>0.00</b>	<b>9,342,786.00</b>	<b>9,200,409.00</b>	<b>0.00</b>	<b>9,200,409.00</b>	<b>-1.5%</b>
<b>LCFF Transfers</b>									
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	(531,793.00)	531,793.00	0.00	(566,779.00)	566,779.00	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%
<b>TOTAL, LCFF SOURCES</b>			<b>8,810,993.00</b>	<b>531,793.00</b>	<b>9,342,786.00</b>	<b>8,633,630.00</b>	<b>566,779.00</b>	<b>9,200,409.00</b>	<b>-1.5%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	355,456.00	355,456.00	0.00	370,594.00	370,594.00	4.3%
Special Education Discretionary Grants		8182	0.00	125,052.00	125,052.00	0.00	130,162.00	130,162.00	4.1%
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		97,729.00	97,729.00		97,221.00	97,221.00	-0.5%
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		13,171.00	13,171.00		13,152.00	13,152.00	-0.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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		59,841.00	59,841.00		47,848.00	47,848.00	-20.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		37,638.00	37,638.00		10,000.00	10,000.00	-73.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	403,754.00	3,141,437.00	3,545,191.00	395,652.00	2,480,340.00	2,875,992.00	-18.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>403,754.00</b>	<b>3,886,518.00</b>	<b>4,290,272.00</b>	<b>395,652.00</b>	<b>3,205,511.00</b>	<b>3,601,163.00</b>	<b>-16.1%</b>
<b>OTHER STATE REVENUE</b>									
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		6,456,717.00	6,456,717.00		6,136,286.00	6,136,286.00	-5.0%
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	261,745.00	261,745.00	1.6%
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	97,971.00	0.00	97,971.00	39,496.00	0.00	39,496.00	-59.7%
Lottery - Unrestricted and Instructional Materials		8560	55,739.00	27,878.00	83,617.00	54,166.00	17,808.00	71,974.00	-13.9%
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, 6685, 6690, 6695	8590		272,098.00	272,098.00		269,927.00	269,927.00	-0.8%
California Clean Energy Jobs Act	6230	8590		(145,215.00)	(145,215.00)		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	8,472.00	5,522,732.00	5,531,204.00	8,158.00	1,874,233.00	1,882,391.00	-66.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>162,182.00</b>	<b>12,391,783.00</b>	<b>12,553,965.00</b>	<b>101,820.00</b>	<b>8,559,999.00</b>	<b>8,661,819.00</b>	<b>-31.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>OTHER LOCAL REVENUE</b>									
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	45,945.00	0.00	45,945.00	46,744.00	0.00	46,744.00	1.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
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	1,352,965.00	2,455,567.00	3,808,532.00	1,427,578.00	2,610,339.00	4,037,917.00	6.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	14,840.00	410,319.00	425,159.00	14,300.00	379,540.00	393,840.00	-7.4%
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	577,678.00	73,838.00	651,516.00	544,175.00	44,600.00	588,775.00	-9.6%
Tuition		8710	110,418.00	6,979,469.00	7,089,887.00	426,747.00	8,393,667.00	8,820,414.00	24.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,301,846.00</b>	<b>9,919,193.00</b>	<b>12,221,039.00</b>	<b>2,659,544.00</b>	<b>11,428,146.00</b>	<b>14,087,690.00</b>	<b>15.3%</b>
<b>TOTAL, REVENUES</b>			<b>11,678,775.00</b>	<b>26,729,287.00</b>	<b>38,408,062.00</b>	<b>11,790,646.00</b>	<b>23,760,435.00</b>	<b>35,551,081.00</b>	<b>-7.4%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	452,790.00	4,399,126.00	4,851,916.00	174,796.00	4,534,618.00	4,709,414.00	-2.9%
Certificated Pupil Support Salaries		1200	0.00	869,733.00	869,733.00	0.00	1,047,711.00	1,047,711.00	20.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,243,394.00	1,249,527.00	2,492,921.00	1,234,032.00	1,224,271.00	2,458,303.00	-1.4%
Other Certificated Salaries		1900	21,000.00	60,423.00	81,423.00	18,400.00	60,938.00	79,338.00	-2.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,717,184.00</b>	<b>6,578,809.00</b>	<b>8,295,993.00</b>	<b>1,427,228.00</b>	<b>6,867,538.00</b>	<b>8,294,766.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,050.00	3,671,565.00	3,672,615.00	1,050.00	3,839,467.00	3,840,517.00	4.6%
Classified Support Salaries		2200	275,209.00	1,369,315.00	1,644,524.00	274,107.00	1,428,940.00	1,703,047.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	1,489,330.00	419,959.00	1,909,289.00	1,515,345.00	465,150.00	1,980,495.00	3.7%
Clerical, Technical and Office Salaries		2400	2,064,577.00	746,573.00	2,811,150.00	2,162,564.00	747,467.00	2,910,031.00	3.5%
Other Classified Salaries		2900	252,780.00	919,653.00	1,172,433.00	276,666.00	655,300.00	931,966.00	-20.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,082,946.00</b>	<b>7,127,065.00</b>	<b>11,210,011.00</b>	<b>4,229,732.00</b>	<b>7,136,324.00</b>	<b>11,366,056.00</b>	<b>1.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	252,896.00	1,385,555.00	1,638,451.00	277,216.00	1,637,925.00	1,915,141.00	16.9%
PERS		3201-3202	539,428.00	913,249.00	1,452,677.00	658,235.00	1,120,726.00	1,778,961.00	22.5%
OASDI/Medicare/Alternative		3301-3302	292,196.00	641,134.00	933,330.00	308,322.00	634,215.00	942,537.00	1.0%
Health and Welfare Benefits		3401-3402	446,864.00	1,473,412.00	1,920,276.00	374,493.00	1,630,141.00	2,004,634.00	4.4%
Unemployment Insurance		3501-3502	3,209.00	10,066.00	13,275.00	2,739.00	11,925.00	14,664.00	10.5%
Workers' Compensation		3601-3602	89,816.00	208,340.00	298,156.00	146,481.00	360,774.00	507,255.00	70.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,336.00	142,363.00	199,699.00	56,283.00	140,281.00	196,564.00	-1.6%
Other Employee Benefits		3901-3902	(4,583.00)	4,583.00	0.00	5,891.00	6,426.00	12,317.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,677,162.00</b>	<b>4,778,702.00</b>	<b>6,455,864.00</b>	<b>1,829,660.00</b>	<b>5,542,413.00</b>	<b>7,372,073.00</b>	<b>14.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	47,907.00	47,907.00	0.00	53,752.00	53,752.00	12.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	401,367.05	426,132.00	827,499.05	383,093.00	329,053.00	712,146.00	-13.9%
Noncapitalized Equipment		4400	83,221.00	104,546.00	187,767.00	61,371.00	88,366.00	149,737.00	-20.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>484,588.05</b>	<b>578,585.00</b>	<b>1,063,173.05</b>	<b>444,464.00</b>	<b>471,171.00</b>	<b>915,635.00</b>	<b>-13.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	98,686.00	2,811,504.00	2,910,190.00	0.00	163,455.00	163,455.00	-94.4%
Travel and Conferences		5200	103,314.00	328,215.00	431,529.00	121,384.00	266,669.00	388,053.00	-10.1%
Dues and Memberships		5300	60,869.00	24,161.00	85,030.00	72,313.00	21,094.00	93,407.00	9.9%
Insurance		5400 - 5450	124,611.00	2,803.00	127,414.00	108,670.00	2,438.00	111,108.00	-12.8%
Operations and Housekeeping Services		5500	347,410.00	0.00	347,410.00	375,161.00	0.00	375,161.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,059.00	330,699.00	477,758.00	131,501.00	270,638.00	402,139.00	-15.8%
Transfers of Direct Costs		5710	(491,012.00)	491,012.00	0.00	(579,531.00)	579,531.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(110,731.00)	0.00	(110,731.00)	42,268.00	0.00	42,268.00	-138.2%
Professional/Consulting Services and Operating Expenditures		5800	1,907,481.00	2,513,972.00	4,421,453.00	1,782,113.00	1,381,283.00	3,163,396.00	-28.5%
Communications		5900	95,083.00	38,331.00	133,414.00	105,547.00	38,810.00	144,357.00	8.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,282,770.00</b>	<b>6,540,697.00</b>	<b>8,823,467.00</b>	<b>2,159,426.00</b>	<b>2,723,918.00</b>	<b>4,883,344.00</b>	<b>-44.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	58,000.00	0.00	58,000.00	28,000.00	0.00	28,000.00	-51.7%
Buildings and Improvements of Buildings		6200	396,169.00	495,579.00	891,748.00	249,500.00	0.00	249,500.00	-72.0%
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	199,502.00	43,480.00	242,982.00	159,475.00	30,000.00	189,475.00	-22.0%
Equipment Replacement		6500	5,618.00	0.00	5,618.00	65,955.00	0.00	65,955.00	1074.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>659,289.00</b>	<b>539,059.00</b>	<b>1,198,348.00</b>	<b>502,930.00</b>	<b>30,000.00</b>	<b>532,930.00</b>	<b>-55.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	561,755.00	561,755.00	0.00	23,765.00	23,765.00	-95.8%
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	238,113.00	238,113.00	0.00	194,481.00	194,481.00	-18.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,650.00</b>	<b>799,868.00</b>	<b>806,518.00</b>	<b>6,650.00</b>	<b>218,246.00</b>	<b>224,896.00</b>	<b>-72.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,627,017.00)	1,627,017.00	0.00	(1,699,385.00)	1,699,385.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(93,446.00)	0.00	(93,446.00)	(103,258.00)	0.00	(103,258.00)	10.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,720,463.00)</b>	<b>1,627,017.00</b>	<b>(93,446.00)</b>	<b>(1,802,643.00)</b>	<b>1,699,385.00</b>	<b>(103,258.00)</b>	<b>10.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,190,126.05</b>	<b>28,569,802.00</b>	<b>37,759,928.05</b>	<b>8,797,447.00</b>	<b>24,688,995.00</b>	<b>33,486,442.00</b>	<b>-11.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	163,574.00	0.00	163,574.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	65,286.00	0.00	65,286.00	163,071.00	0.00	163,071.00	149.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>228,860.00</b>	<b>0.00</b>	<b>228,860.00</b>	<b>163,071.00</b>	<b>0.00</b>	<b>163,071.00</b>	<b>-28.7%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	29,484.00	0.00	29,484.00	21,700.00	0.00	21,700.00	-26.4%
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	379,354.00	0.00	379,354.00	377,898.00	0.00	377,898.00	-0.4%
Other Authorized Interfund Transfers Out		7619	2,100,000.00	0.00	2,100,000.00	100,000.00	0.00	100,000.00	-95.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,508,838.00</b>	<b>0.00</b>	<b>2,508,838.00</b>	<b>499,598.00</b>	<b>0.00</b>	<b>499,598.00</b>	<b>-80.1%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(897,024.00)	897,024.00	0.00	(707,428.00)	707,428.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(897,024.00)</b>	<b>897,024.00</b>	<b>0.00</b>	<b>(707,428.00)</b>	<b>707,428.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(3,177,002.00)</b>	<b>897,024.00</b>	<b>(2,279,978.00)</b>	<b>(1,043,955.00)</b>	<b>707,428.00</b>	<b>(336,527.00)</b>	<b>-85.2%</b>

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Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>		12,167,623.00	10,532,521.00	7,945,059.00	6,810,823.00	7,836,383.00	7,129,144.00	6,022,097.00	6,857,890.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	353,568.00	353,568.00	806,844.00	636,422.00	636,422.00	806,844.00	636,422.00	636,422.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	26,307.00	829,689.00	4,703.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	6,054.00	2,211.00	170,463.00	244,937.00	145,326.00	180,432.00	394,749.00	292,213.00
Other State Revenue	8300-8599	150,737.00	574,133.00	1,460,540.00	2,490,592.00	565,350.00	207,877.00	1,002,190.00	798,266.00
Other Local Revenue	8600-8799	46,199.00	90,488.00	320,266.00	334,738.00	204,017.00	283,128.00	887,063.00	2,998,815.00
Interfund Transfers In	8910-8929	0.00	2,199.00	5,118.00	0.00	424.00	4,073.00	49,115.00	182.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		556,558.00	1,022,599.00	2,763,231.00	3,706,689.00	1,551,539.00	1,508,661.00	3,799,228.00	4,730,601.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	256,053.00	677,431.00	643,485.00	653,831.00	657,997.00	744,951.00	624,286.00	629,660.00
Classified Salaries	2000-2999	543,738.00	883,100.00	883,319.00	922,864.00	925,943.00	924,459.00	910,786.00	892,314.00
Employee Benefits	3000-3999	369,469.00	533,833.00	529,255.00	547,092.00	534,552.00	535,988.00	525,106.00	616,797.00
Books and Supplies	4000-4999	35,319.00	102,044.00	124,543.00	79,574.00	38,157.00	74,864.00	69,495.00	73,845.00
Services	5000-5999	199,291.00	180,382.00	172,827.00	177,079.00	176,080.00	173,858.00	601,448.00	616,482.00
Capital Outlay	6000-6599	603.00	2,546.00	17,173.00	15,977.00	38,121.00	21,914.00	135,272.00	12,572.00
Other Outgo	7000-7499	5,371.00	(563.00)	14,880.00	9,326.00	5,674.00	(1,061.00)	10,408.00	(3,634.00)
Interfund Transfers Out	7600-7629	75,292.00	5,100.00	4,424.00	0.00	0.00	193,237.00	156,145.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		1,485,136.00	2,383,873.00	2,389,906.00	2,405,743.00	2,376,524.00	2,668,210.00	3,032,946.00	2,838,036.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	4,625,804.00	1,352,018.00	1,482,427.00	751,593.00	204,182.00	250,313.00	26,583.00	17,666.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		4,625,804.00	1,352,018.00	1,482,427.00	751,593.00	204,182.00	250,313.00	26,583.00	17,666.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	7,808,024.00	2,058,542.00	2,708,615.00	2,259,154.00	479,568.00	132,567.00	(25,919.00)	(51,845.00)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		7,808,024.00	2,058,542.00	2,708,615.00	2,259,154.00	479,568.00	132,567.00	(25,919.00)	(51,845.00)
<u>Nonoperating</u>									
Suspense Clearing	9910		0.00						
<b>TOTAL BALANCE SHEET ITEMS</b>		(3,182,220.00)	(706,524.00)	(1,226,188.00)	(1,507,561.00)	(275,386.00)	117,746.00	52,502.00	69,511.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,635,102.00)	(2,587,462.00)	(1,134,236.00)	1,025,560.00	(707,239.00)	(1,107,047.00)	835,793.00	1,672,721.00
<b>F. ENDING CASH (A + E)</b>		10,532,521.00	7,945,059.00	6,810,823.00	7,836,383.00	7,129,144.00	6,022,097.00	6,857,890.00	8,530,611.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		8,530,611.00	8,302,307.00	3,244,197.00	2,979,606.00				
<b>B. RECEIPTS</b>									
LCCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	806,844.00	636,422.00	636,422.00	806,844.00			7,753,044.00	7,753,041.00
Property Taxes	8020-8079	12,532.00	1,230.00	348,891.00	224,016.00			1,447,368.00	1,447,368.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	295,326.00	361,383.00	216,325.00	1,291,742.00			3,601,161.00	3,601,163.00
Other State Revenue	8300-8599	689,823.00	391,511.00	731,052.00	(400,251.00)			8,661,820.00	8,661,819.00
Other Local Revenue	8600-8799	731,962.00	779,540.00	467,062.00	6,944,413.00			14,087,691.00	14,087,690.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	101,960.00			163,071.00	163,071.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>2,536,487.00</b>	<b>2,170,086.00</b>	<b>2,399,752.00</b>	<b>8,968,724.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,714,155.00</b>	<b>35,714,152.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	648,022.00	653,738.00	737,032.00	1,368,280.00			8,294,766.00	8,294,766.00
Classified Salaries	2000-2999	932,222.00	947,910.00	963,041.00	1,636,360.00			11,366,056.00	11,366,056.00
Employee Benefits	3000-3999	531,574.00	533,307.00	555,649.00	1,559,455.00			7,372,077.00	7,372,073.00
Books and Supplies	4000-4999	66,697.00	59,243.00	53,296.00	138,557.00			915,634.00	915,635.00
Services	5000-5999	323,472.00	235,802.00	191,754.00	1,834,870.00			4,883,345.00	4,883,344.00
Capital Outlay	6000-6599	37,053.00	24,906.00	123,606.00	103,187.00			532,930.00	532,930.00
Other Outgo	7000-7499	12,749.00	3,019.00	(1,072.00)	66,540.00			121,637.00	121,638.00
Interfund Transfers Out	7600-7629	0.00	8,312.00	0.00	57,089.00			499,599.00	499,598.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>2,551,789.00</b>	<b>2,466,237.00</b>	<b>2,623,306.00</b>	<b>6,764,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,986,044.00</b>	<b>33,986,040.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(4,958.00)	(10,610.00)	(669.00)	(2,240,277.00)	2,784,138.00		4,625,804.00	
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	
<b>SUBTOTAL</b>		<b>(4,958.00)</b>	<b>(10,610.00)</b>	<b>(669.00)</b>	<b>(2,240,277.00)</b>	<b>2,784,138.00</b>	<b>0.00</b>	<b>4,625,804.00</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	208,044.00	4,751,349.00	40,368.00	(10,975,901.00)	7,559,480.00		9,377,264.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		<b>208,044.00</b>	<b>4,751,349.00</b>	<b>40,368.00</b>	<b>(10,975,901.00)</b>	<b>7,559,480.00</b>	<b>0.00</b>	<b>9,377,264.00</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(213,002.00)</b>	<b>(4,761,959.00)</b>	<b>(41,037.00)</b>	<b>8,735,624.00</b>	<b>(4,775,342.00)</b>	<b>0.00</b>	<b>(4,751,460.00)</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		<b>(228,304.00)</b>	<b>(5,058,110.00)</b>	<b>(264,591.00)</b>	<b>10,940,010.00</b>	<b>(4,775,342.00)</b>	<b>0.00</b>	<b>(3,023,349.00)</b>	<b>1,728,112.00</b>
<b>F. ENDING CASH (A + E)</b>		<b>8,302,307.00</b>	<b>3,244,197.00</b>	<b>2,979,606.00</b>	<b>13,919,616.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								<b>9,144,274.00</b>	

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
		23,446.88	0.00%	23,446.88	0.00%	23,446.88
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,633,630.00	0.00%	8,633,630.00	0.00%	8,633,630.00
2. Federal Revenues	8100-8299	395,652.00	0.00%	395,652.00	0.00%	395,652.00
3. Other State Revenues	8300-8599	101,820.00	1.17%	103,008.00	1.19%	104,231.00
4. Other Local Revenues	8600-8799	2,659,544.00	0.00%	2,659,544.00	0.00%	2,659,544.00
5. Other Financing Sources						
a. Transfers In	8900-8929	163,071.00	0.00%	163,071.00	0.00%	163,071.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(707,428.00)	0.00%	(707,428.00)	35.85%	(961,011.00)
6. Total (Sum lines A1 thru A5c)		11,246,289.00	0.01%	11,247,477.00	-2.24%	10,995,117.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,427,228.00		1,477,181.00
b. Step & Column Adjustment				21,408.00		22,158.00
c. Cost-of-Living Adjustment				28,545.00		29,544.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,427,228.00	3.50%	1,477,181.00	3.50%	1,528,883.00
2. Classified Salaries						
a. Base Salaries				4,229,732.00		4,377,773.00
b. Step & Column Adjustment				63,446.00		65,667.00
c. Cost-of-Living Adjustment				84,595.00		87,555.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,229,732.00	3.50%	4,377,773.00	3.50%	4,530,995.00
3. Employee Benefits	3000-3999	1,829,660.00	10.83%	2,027,782.00	9.62%	2,222,814.00
4. Books and Supplies	4000-4999	444,464.00	1.44%	450,885.00	0.13%	451,459.00
5. Services and Other Operating Expenditures	5000-5999	2,159,426.00	-1.37%	2,129,856.00	0.00%	2,129,775.00
6. Capital Outlay	6000-6999	502,930.00	-7.95%	462,930.00	0.00%	462,930.00
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	(1,802,643.00)	2.28%	(1,843,799.00)	2.25%	(1,885,355.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	499,598.00	0.00%	499,598.00	0.00%	499,598.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,297,045.00	3.14%	9,588,856.00	3.74%	9,947,749.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,949,244.00		1,658,621.00		1,047,368.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		3,902,829.79		5,852,073.79		7,510,694.79
2. Ending Fund Balance (Sum lines C and D1)						
		5,852,073.79		7,510,694.79		8,558,062.79
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		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,142,771.79		5,724,505.79		6,695,497.79
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,699,302.00		1,776,189.00		1,852,565.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,852,073.79		7,510,694.79		8,558,062.79

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,699,302.00		1,776,189.00		1,852,565.00
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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,699,302.00		1,776,189.00		1,852,565.00
<b>F. ASSUMPTIONS</b>						
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.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	566,779.00	0.00%	566,779.00	0.00%	566,779.00
2. Federal Revenues	8100-8299	3,205,511.00	0.00%	3,205,511.00	0.00%	3,205,511.00
3. Other State Revenues	8300-8599	8,559,999.00	0.00%	8,559,999.00	0.00%	8,559,999.00
4. Other Local Revenues	8600-8799	11,428,146.00	1.86%	11,641,199.00	1.12%	11,772,061.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	707,428.00	0.00%	707,428.00	35.85%	961,011.00
6. Total (Sum lines A1 thru A5c)		24,467,863.00	0.87%	24,680,916.00	1.56%	25,065,361.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,867,538.00		7,170,537.00
b. Step & Column Adjustment				103,013.00		107,558.00
c. Cost-of-Living Adjustment				137,351.00		143,411.00
d. Other Adjustments				62,635.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,867,538.00	4.41%	7,170,537.00	3.50%	7,421,506.00
2. Classified Salaries						
a. Base Salaries				7,136,324.00		7,433,929.00
b. Step & Column Adjustment				107,045.00		111,509.00
c. Cost-of-Living Adjustment				142,726.00		148,679.00
d. Other Adjustments				47,834.00		88,354.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,136,324.00	4.17%	7,433,929.00	4.69%	7,782,471.00
3. Employee Benefits	3000-3999	5,542,413.00	9.04%	6,043,566.00	7.52%	6,498,061.00
4. Books and Supplies	4000-4999	471,171.00	5.24%	495,846.00	0.12%	496,421.00
5. Services and Other Operating Expenditures	5000-5999	2,723,918.00	0.08%	2,726,140.00	0.15%	2,730,210.00
6. Capital Outlay	6000-6999	30,000.00	0.00%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	218,246.00	0.00%	218,246.00	0.00%	218,246.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,699,385.00	6.90%	1,816,652.00	6.05%	1,926,646.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,688,995.00	5.05%	25,934,916.00	4.51%	27,103,561.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(221,132.00)		(1,254,000.00)		(2,038,200.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,513,331.87		3,292,199.87		2,038,199.87
2. Ending Fund Balance (Sum lines C and D1)		3,292,199.87		2,038,199.87		(0.13)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,292,199.87		2,038,199.87		0.00
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		(0.13)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,292,199.87		2,038,199.87		(0.13)



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
B1d, B2d. Estimated increase in Special Education staffing.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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)						
		23,446.88	0.00%	23,446.88	0.00%	23,446.88
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCF/Revenue Limit Sources						
1.	8010-8099	9,200,409.00	0.00%	9,200,409.00	0.00%	9,200,409.00
2.	8100-8299	3,601,163.00	0.00%	3,601,163.00	0.00%	3,601,163.00
3.	8300-8599	8,661,819.00	0.01%	8,663,007.00	0.01%	8,664,230.00
4.	8600-8799	14,087,690.00	1.51%	14,300,743.00	0.92%	14,431,605.00
5. Other Financing Sources						
a.	8900-8929	163,071.00	0.00%	163,071.00	0.00%	163,071.00
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)		0.60%	35,928,393.00	0.37%	36,060,478.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a.	Base Salaries			8,294,766.00		8,647,718.00
b.	Step & Column Adjustment			124,421.00		129,716.00
c.	Cost-of-Living Adjustment			165,896.00		172,955.00
d.	Other Adjustments			62,635.00		0.00
e.	Total Certificated Salaries (Sum lines B1a thru B1d)		4.26%	8,647,718.00	3.50%	8,950,389.00
2. Classified Salaries						
a.	Base Salaries			11,366,056.00		11,811,702.00
b.	Step & Column Adjustment			170,491.00		177,176.00
c.	Cost-of-Living Adjustment			227,321.00		236,234.00
d.	Other Adjustments			47,834.00		88,354.00
e.	Total Classified Salaries (Sum lines B2a thru B2d)		3.92%	11,811,702.00	4.25%	12,313,466.00
3.	3000-3999	7,372,073.00	9.49%	8,071,348.00	8.05%	8,720,875.00
4.	4000-4999	915,635.00	3.40%	946,731.00	0.12%	947,880.00
5.	5000-5999	4,883,344.00	-0.56%	4,855,996.00	0.08%	4,859,985.00
6.	6000-6999	532,930.00	-7.51%	492,930.00	0.00%	492,930.00
7.	7100-7299, 7400-7499	224,896.00	0.00%	224,896.00	0.00%	224,896.00
8.	7300-7399	(103,258.00)	-73.71%	(27,147.00)	-252.10%	41,291.00
9. Other Financing Uses						
a.	7600-7629	499,598.00	0.00%	499,598.00	0.00%	499,598.00
b.	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
11.	Total (Sum lines B1 thru B10)		4.52%	35,523,772.00	4.30%	37,051,310.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,728,112.00		404,621.00		(990,832.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		7,416,161.66		9,144,273.66		9,548,894.66
2. Ending Fund Balance (Sum lines C and D1)						
		9,144,273.66		9,548,894.66		8,558,062.66
3. Components of Ending Fund Balance						
a.	9710-9719	10,000.00		10,000.00		10,000.00
b.	9740	3,292,199.87		2,038,199.87		0.00
c. Committed						
1.	9750	0.00		0.00		0.00
2.	9760	0.00		0.00		0.00
d.	9780	4,142,771.79		5,724,505.79		6,695,497.79
e. Unassigned/Unappropriated						
1.	9789	1,699,302.00		1,776,189.00		1,852,565.00
2.	9790	0.00		0.00		(0.13)
f.	Total Components of Ending Fund Balance (Line D3f must agree with line D2)			9,548,894.66		8,558,062.66

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,699,302.00		1,776,189.00		1,852,565.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		(0.13)
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)		1,699,302.00		1,776,189.00		1,852,564.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		8,319,630.00		8,319,630.00		8,319,630.00
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)						
		33,986,040.00		35,523,772.00		37,051,310.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,986,040.00		35,523,772.00		37,051,310.00
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)		33,986,040.00		35,523,772.00		37,051,310.00
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)		1,019,581.20		1,065,713.16		1,111,539.30
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		596,000.00		596,000.00		596,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,019,581.20		1,065,713.16		1,111,539.30
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,644,352.00	3,614,366.00	-0.8%
3) Other State Revenue		8300-8599	3,916,343.00	4,705,264.00	20.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,560,695.00	8,319,630.00	10.0%
<b>B. EXPENDITURES</b>					
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	7,560,695.00	8,319,630.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,560,695.00	8,319,630.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 Items		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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	3,644,352.00	3,614,366.00	-0.8%
TOTAL, FEDERAL REVENUE			3,644,352.00	3,614,366.00	-0.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,126,071.00	3,674,355.00	17.5%
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	790,272.00	1,030,909.00	30.4%
TOTAL, OTHER STATE REVENUE			3,916,343.00	4,705,264.00	20.1%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, REVENUES</b>			<b>7,560,695.00</b>	<b>8,319,630.00</b>	<b>10.0%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,434,624.00	4,645,275.00	4.8%
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	3,126,071.00	3,674,355.00	17.5%
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	0.00	0.00	0.0%
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)			7,560,695.00	8,319,630.00	10.0%
TOTAL, EXPENDITURES			7,560,695.00	8,319,630.00	10.0%

## 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	225,377.00	216,089.00	-4.1%
3) Other State Revenue		8300-8599	415,344.00	605,344.00	45.7%
4) Other Local Revenue		8600-8799	198,700.00	203,120.00	2.2%
5) TOTAL, REVENUES			839,421.00	1,024,553.00	22.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	239,216.00	288,221.00	20.5%
2) Classified Salaries		2000-2999	352,177.00	358,811.00	1.9%
3) Employee Benefits		3000-3999	170,422.00	244,267.00	43.3%
4) Books and Supplies		4000-4999	23,445.00	15,905.00	-32.2%
5) Services and Other Operating Expenditures		5000-5999	148,966.00	41,254.00	-72.3%
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	67,482.00	76,095.00	12.8%
9) TOTAL, EXPENDITURES			1,001,708.00	1,024,553.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(162,287.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(162,287.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,333.53	5,046.53	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,333.53	5,046.53	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,333.53	5,046.53	-97.0%
2) Ending Balance, June 30 (E + F1e)			5,046.53	5,046.53	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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,046.53	5,046.53	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,614.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			9,614.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			160,002.33		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(150,387.96)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	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	225,377.00	216,089.00	-4.1%
TOTAL, FEDERAL REVENUE			225,377.00	216,089.00	-4.1%
<b>OTHER STATE REVENUE</b>					
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	605,344.00	45.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			415,344.00	605,344.00	45.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	198,700.00	203,120.00	2.2%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>198,700.00</b>	<b>203,120.00</b>	<b>2.2%</b>
<b>TOTAL, REVENUES</b>			<b>839,421.00</b>	<b>1,024,553.00</b>	<b>22.1%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	239,216.00	288,221.00	20.5%
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			239,216.00	288,221.00	20.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	72,411.00	63,514.00	-12.3%
Classified Support Salaries		2200	81,846.00	64,624.00	-21.0%
Classified Supervisors' and Administrators' Salaries		2300	132,511.00	73,956.00	-44.2%
Clerical, Technical and Office Salaries		2400	65,409.00	156,717.00	139.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			352,177.00	358,811.00	1.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	48,023.00	56,930.00	18.5%
PERS		3201-3202	40,014.00	52,635.00	31.5%
OASDI/Medicare/Alternative		3301-3302	25,097.00	27,645.00	10.2%
Health and Welfare Benefits		3401-3402	39,635.00	83,418.00	110.5%
Unemployment Insurance		3501-3502	321.00	332.00	3.4%
Workers' Compensation		3601-3602	9,629.00	16,830.00	74.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,703.00	6,477.00	-15.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			170,422.00	244,267.00	43.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	9,830.00	500.00	-94.9%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,615.00	15,405.00	13.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,445.00	15,905.00	-32.2%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,687.00	16,370.00	53.2%
Dues and Memberships		5300	533.00	500.00	-6.2%
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	21,195.00	19,062.00	-10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	88,311.00	(66,969.00)	-175.8%
Professional/Consulting Services and Operating Expenditures		5800	24,494.00	69,541.00	183.9%
Communications		5900	3,746.00	2,750.00	-26.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>148,966.00</b>	<b>41,254.00</b>	<b>-72.3%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	67,482.00	76,095.00	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,482.00	76,095.00	12.8%
TOTAL, EXPENDITURES			1,001,708.00	1,024,553.00	2.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	52,121.00	39,676.00	-23.9%
4) Other Local Revenue		8600-8799	350.00	450.00	28.6%
5) TOTAL, REVENUES			133,151.00	120,806.00	-9.3%
<b>B. EXPENDITURES</b>					
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	127,151.00	114,806.00	-9.7%
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	6,000.00	6,000.00	0.0%
9) TOTAL, EXPENDITURES			133,151.00	120,806.00	-9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 Items		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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	67,566.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			67,566.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	486.62		
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			486.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			67,079.75		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>80,680.00</b>	<b>80,680.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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	52,121.00	39,676.00	-23.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>52,121.00</b>	<b>39,676.00</b>	<b>-23.9%</b>
<b>OTHER LOCAL REVENUE</b>					
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	350.00	450.00	28.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>350.00</b>	<b>450.00</b>	<b>28.6%</b>
<b>TOTAL, REVENUES</b>			<b>133,151.00</b>	<b>120,806.00</b>	<b>-9.3%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	52,151.00	39,806.00	-23.7%
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	75,000.00	75,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>127,151.00</b>	<b>114,806.00</b>	<b>-9.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	6,000.00	6,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,000.00</b>	<b>6,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>133,151.00</b>	<b>120,806.00</b>	<b>-9.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	164,952.00	159,245.00	-3.5%
3) Employee Benefits		3000-3999	33,838.00	36,889.00	9.0%
4) Books and Supplies		4000-4999	203,980.00	203,980.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,020.00	3,020.00	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	19,964.00	21,164.00	6.0%
9) TOTAL, EXPENDITURES			425,754.00	424,298.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(379,354.00)	(377,898.00)	-0.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	379,354.00	377,898.00	-0.4%
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			379,354.00	377,898.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 Items		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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,413.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			35,413.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	38.56		
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			38.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			35,375.06		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>43,000.00</b>	<b>43,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,400.00	3,400.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,400.00</b>	<b>3,400.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>46,400.00</b>	<b>46,400.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	158,039.00	152,028.00	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,913.00	7,217.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>164,952.00</b>	<b>159,245.00</b>	<b>-3.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,185.00	17,899.00	10.6%
OASDI/Medicare/Alternative		3301-3302	7,629.00	7,403.00	-3.0%
Health and Welfare Benefits		3401-3402	5,782.00	5,772.00	-0.2%
Unemployment Insurance		3501-3502	84.00	81.00	-3.6%
Workers' Compensation		3601-3602	2,508.00	4,141.00	65.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,650.00	1,593.00	-3.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,838.00</b>	<b>36,889.00</b>	<b>9.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,980.00	13,980.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	190,000.00	190,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>203,980.00</b>	<b>203,980.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.0%
Dues and Memberships		5300	225.00	225.00	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	1,445.00	1,445.00	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,020.00</b>	<b>3,020.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	19,964.00	21,164.00	6.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>19,964.00</b>	<b>21,164.00</b>	<b>6.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>425,754.00</b>	<b>424,298.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	379,354.00	377,898.00	-0.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			379,354.00	377,898.00	-0.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			379,354.00	377,898.00	-0.4%

## 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,966.00	14,814.00	14.3%
5) TOTAL, REVENUES			12,966.00	14,814.00	14.3%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,966.00	14,814.00	14.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,484.00	21,700.00	-26.4%
b) Transfers Out		7600-7629	163,574.00	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			(134,090.00)	21,700.00	-116.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(121,124.00)	36,514.00	-130.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,220,532.79	1,099,408.79	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,532.79	1,099,408.79	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,532.79	1,099,408.79	-9.9%
2) Ending Balance, June 30 (E + F1e)			1,099,408.79	1,135,922.79	3.3%
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 Items		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	1,099,408.79	1,135,922.79	3.3%
Equipment replacement/purchase	0000	9780		1,135,922.79	
Equipment replacement/purchase	0000	9780	1,099,408.79		
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,169,358.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			1,169,358.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,169,358.53		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,966.00	14,814.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,966.00	14,814.00	14.3%
<b>TOTAL, REVENUES</b>			12,966.00	14,814.00	14.3%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	29,484.00	21,700.00	-26.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			29,484.00	21,700.00	-26.4%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	163,574.00	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			163,574.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
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)			(134,090.00)	21,700.00	-116.2%

## 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,000.00	11,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	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			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			111,000.00	111,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,900,297.66	2,011,297.66	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,297.66	2,011,297.66	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,297.66	2,011,297.66	5.8%
2) Ending Balance, June 30 (E + F1e)					
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2,011,297.66	2,122,297.66	5.5%
New Construction	0000	9780		2,122,297.66	
New Construction	0000	9780	2,011,297.66		
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,900,297.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			1,900,297.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,900,297.66		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	390,215.00	425,511.00	9.0%
5) TOTAL REVENUES			390,215.00	425,511.00	9.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	96,622.00	99,408.00	2.9%
3) Employee Benefits		3000-3999	21,387.00	22,726.00	6.3%
4) Books and Supplies		4000-4999	114,960.00	114,960.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,960.00	25,346.00	1.5%
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			257,929.00	262,440.00	1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			132,286.00	163,071.00	23.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,286.00	163,071.00	149.8%
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			(65,286.00)	(163,071.00)	149.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			67,000.00	0.00	-100.0%
<b>F. NET POSITION</b>					
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	(67,000.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(67,000.00)	0.00	-100.0%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(4,682.98)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			(4,682.98)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,461.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		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			5,461.18		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			(10,144.16)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	2,069.00	2,069.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	750.00	750.00	0.0%
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	387,396.00	422,692.00	9.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			390,215.00	425,511.00	9.0%
<b>TOTAL, REVENUES</b>			390,215.00	425,511.00	9.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	75,482.00	75,701.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,913.00	7,217.00	4.4%
Other Classified Salaries		2900	14,227.00	16,490.00	15.9%
TOTAL, CLASSIFIED SALARIES			96,622.00	99,408.00	2.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,746.00	6,479.00	-4.0%
OASDI/Medicare/Alternative		3301-3302	6,489.00	6,892.00	6.2%
Health and Welfare Benefits		3401-3402	5,733.00	5,724.00	-0.2%
Unemployment Insurance		3501-3502	48.00	50.00	4.2%
Workers' Compensation		3601-3602	1,427.00	2,585.00	81.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	944.00	996.00	5.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,387.00	22,726.00	6.3%
<b>BOOKS AND SUPPLIES</b>					
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	114,960.00	114,960.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,960.00	114,960.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	1,895.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,420.00	24,701.00	10.2%
Professional/Consulting Services and Operating Expenditures		5800	645.00	645.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>24,960.00</b>	<b>25,346.00</b>	<b>1.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>257,929.00</b>	<b>262,440.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	65,286.00	163,071.00	149.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,286.00	163,071.00	149.8%
<b>CONTRIBUTIONS</b>					
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)			(65,286.00)	(163,071.00)	149.8%

## 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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	423,525.00	435,940.00	2.9%
5) TOTAL, REVENUES			423,525.00	435,940.00	2.9%
<b>B. EXPENSES</b>					
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	398,224.00	354,364.00	-11.0%
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			398,224.00	354,364.00	-11.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,301.00	81,576.00	222.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
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			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,025,301.00	81,576.00	-96.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,563,459.43	4,588,760.43	79.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,563,459.43	4,588,760.43	79.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,563,459.43	4,588,760.43	79.0%
2) Ending Net Position, June 30 (E + F1e)			4,588,760.43	4,670,336.43	1.8%
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	4,588,760.43	4,670,336.43	1.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,589,978.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			2,589,978.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
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) Total/Net OPEB Liability		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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,589,978.16		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	30,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	210,016.00	204,910.00	-2.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	193,509.00	201,030.00	3.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			423,525.00	435,940.00	2.9%
<b>TOTAL, REVENUES</b>			423,525.00	435,940.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	398,224.00	354,364.00	-11.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>398,224.00</b>	<b>354,364.00</b>	<b>-11.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>398,224.00</b>	<b>354,364.00</b>	<b>-11.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			2,000,000.00	0.00	-100.0%

Section N – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,268,766.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,641,177.00
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	1,012,577.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,170,831.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	35,313.00
5. Interfund Transfers Out	All	9300	7600-7629	2,508,838.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,476,805.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	7,089,887.00
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)				13,294,251.00
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	379,354.00
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)				23,712,692.05

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		66.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		359,283.21
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	19,518,953.41	227,732.51
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)	19,518,953.41	227,732.51
B. Required effort (Line A.2 times 90%)	17,567,058.07	204,959.26
C. Current year expenditures (Line I.E and Line II.B)	23,712,692.05	359,283.21
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 ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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	(110,731.00)	0.00	(93,446.00)				
Other Sources/Uses Detail					228,860.00	2,508,838.00	160,000.00	0.00
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							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	88,311.00	0.00	67,482.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	160,000.00
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							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	19,964.00	0.00				
Other Sources/Uses Detail					379,354.00	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					29,484.00	163,574.00		
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					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	22,420.00	0.00						
Other Sources/Uses Detail					0.00	65,286.00		
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					2,000,000.00	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
<b>TOTALS</b>	<b>110,731.00</b>	<b>(110,731.00)</b>	<b>93,446.00</b>	<b>(93,446.00)</b>	<b>2,737,698.00</b>	<b>2,737,698.00</b>	<b>160,000.00</b>	<b>160,000.00</b>

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	42,268.00	0.00	0.00	(103,258.00)				
Other Sources/Uses Detail					163,071.00	499,598.00		
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	0.00	(66,969.00)	76,095.00	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	21,164.00	0.00				
Other Sources/Uses Detail					377,898.00	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					21,700.00	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					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	24,701.00	0.00						
Other Sources/Uses Detail					0.00	163,071.00		
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					0.00	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								
<b>TOTALS</b>	<b>66,969.00</b>	<b>(66,969.00)</b>	<b>103,259.00</b>	<b>(103,258.00)</b>	<b>662,669.00</b>	<b>662,669.00</b>		

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 (2015-16)	20,413.20	20,686.46		N/A	Met
Second Prior Year (2016-17)	20,699.85	21,505.89		N/A	Met
First Prior Year (2017-18)	22,430.28	22,586.75		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 (2015-16)	107.97	310.63	20,686.46	0.00
Second Prior Year (2016-17)	85.71	310.37	21,505.89	0.00
First Prior Year (2017-18)	66.00	310.37	22,586.75	0.00
Historical Average:	86.56	310.46	21,593.03	0.00

**County Office's County Operated Programs ADA Standard:**

<b>Budget Year (2018-19)</b> (historical average plus 2%):	<b>88.29</b>	<b>316.67</b>	<b>22,024.89</b>	<b>0.00</b>
<b>1st Subsequent Year (2019-20)</b> (historical average plus 4%):	<b>90.02</b>	<b>322.88</b>	<b>22,456.75</b>	<b>0.00</b>
<b>2nd Subsequent year (2020-21)</b> (historical average plus 6%):	<b>91.75</b>	<b>329.09</b>	<b>22,888.61</b>	<b>0.00</b>

**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 (2018-19)	45.00	309.00	23,446.88	0.00
1st Subsequent Year (2019-20)	45.00	309.00	23,446.88	0.00
2nd Subsequent Year (2020-21)	45.00	309.00	23,446.88	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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	66.00	45.00	45.00	45.00
b. Prior Year ADA (Funded)		66.00	45.00	45.00
c. Difference (Step 1a minus Step 1b)		(21.00)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-31.82%	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)	6,811,999.00	9,200,409.00	9,200,409.00
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)	-31.82%	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)	-31.82%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	-31.82%	0.00%	0.00%

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

	-32.82% to -30.82%	-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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,358,026.00	1,447,368.00	1,447,368.00	1,447,368.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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 (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,345,002.00	9,200,409.00	9,200,409.00	9,200,409.00
County Office's Projected Change in LCFF Revenue:		-1.55%	0.00%	0.00%
<b>Standard:</b>		<b>-32.82% to -30.82%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		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) is expected to decrease by 21 ADA in 2018-19, and then level off.

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	-1.55%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-6.55% to 3.45%	-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 (2017-18)	25,961,868.00		
Budget Year (2018-19)	27,032,895.00	4.13%	Not Met
1st Subsequent Year (2019-20)	28,530,768.00	5.54%	Not Met
2nd Subsequent Year (2020-21)	29,984,730.00	5.10%	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	-1.55%	0.00%	0.00%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.55% to 8.45%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.55% to 3.45%	-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 (2017-18)	4,290,272.00		
Budget Year (2018-19)	3,601,163.00	-16.06%	Yes
1st Subsequent Year (2019-20)	3,601,163.00	0.00%	No
2nd Subsequent Year (2020-21)	3,601,163.00	0.00%	No

**Explanation:**  
(required if Yes)

One Stop's Temporary Job Creation (TJC) grant ended in 2017-18.

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

First Prior Year (2017-18)	12,553,965.00		
Budget Year (2018-19)	8,661,819.00	-31.00%	Yes
1st Subsequent Year (2019-20)	8,663,007.00	0.01%	No
2nd Subsequent Year (2020-21)	8,664,230.00	0.01%	No

**Explanation:**  
(required if Yes)

Removed Pathways grant revenues (grant ended).

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

First Prior Year (2017-18)	12,221,039.00		
Budget Year (2018-19)	14,087,690.00	15.27%	Yes
1st Subsequent Year (2019-20)	14,300,743.00	1.51%	No
2nd Subsequent Year (2020-21)	14,431,605.00	0.92%	No

**Explanation:**  
(required if Yes)

Projected increase in tuition revenues at Feather River Academy, and SELPA bill back to districts for Excess Cost.

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

First Prior Year (2017-18)	1,063,173.05		
Budget Year (2018-19)	915,635.00	-13.88%	Yes
1st Subsequent Year (2019-20)	946,731.00	3.40%	No
2nd Subsequent Year (2020-21)	947,880.00	0.12%	No

**Explanation:**  
(required if Yes)

Removed Pathways grant expenses (grant ended) and Temporary Job Creation grant expenses (grant ended). Both Supplies and Services will be decreased.

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

First Prior Year (2017-18)	8,823,467.00		
Budget Year (2018-19)	4,883,344.00	-44.66%	Yes
1st Subsequent Year (2019-20)	4,855,996.00	-0.56%	No
2nd Subsequent Year (2020-21)	4,859,985.00	0.08%	No

**Explanation:**  
(required if Yes)

Removed Pathways grant expenses (grant ended) and Temporary Job Creation grant expenses (grant ended), and Special Education costs for contracted employee services. Both Supplies and Services will be decreased.

**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 (2017-18)	29,065,276.00		
Budget Year (2018-19)	26,350,672.00	-9.34%	Met
1st Subsequent Year (2019-20)	26,564,913.00	0.81%	Met
2nd Subsequent Year (2020-21)	26,696,998.00	0.50%	Met

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

First Prior Year (2017-18)	9,886,640.05		
Budget Year (2018-19)	5,798,979.00	-41.35%	Not Met
1st Subsequent Year (2019-20)	5,802,727.00	0.06%	Met
2nd Subsequent Year (2020-21)	5,807,865.00	0.09%	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 MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 4B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 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)

Removed Pathways grant expenses (grant ended) and Temporary Job Creation grant expenses (grant ended). Both Supplies and Services will be decreased.

**Explanation:**

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

Removed Pathways grant expenses (grant ended) and Temporary Job Creation grant expenses (grant ended), and Special Education costs for contracted employee services. Both Supplies and Services will be decreased.

**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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum 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.

**5A. County Office's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**5B. Calculating the County Office's Required Minimum Contribution**

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.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 1 will be used to calculate the required minimum contribution.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
1. Proposition 51 Required Minimum Contribution	9,297,045.00	278,911.35	439,062.00	N/A

	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 <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
2. All Other School Facility Programs Required Minimum Contribution	9,297,045.00	278,911.35	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%
	185,940.90	201,278.91

	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	439,062.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

3. Required Minimum Contribution	201,278.91
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, 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 (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,792,514.26	1,956,826.77	2,013,438.30
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. 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
e. Available Reserves (Lines 1a through 1d)	1,792,514.26	1,956,826.77	2,013,438.30
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	35,850,285.23	39,136,535.36	40,268,766.05
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	7,177,182.89	7,169,750.71	7,560,695.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	43,027,468.12	46,306,286.07	47,829,461.05
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.2%	4.2%	4.2%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and 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.

<sup>2</sup> 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 (2015-16)	(800,606.44)	14,722,096.81	5.4%	Not Met
Second Prior Year (2016-17)	(630,745.58)	15,553,322.95	4.1%	Not Met
First Prior Year (2017-18)	(688,353.05)	11,698,964.05	5.9%	Not Met
Budget Year (2018-19) (Information only)	1,949,244.00	9,297,045.00		

**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 establishing priorities through a strategic plan. This plan will help guide the focus of spending. Until then, the COE is continuously looking for ways to cut costs without impairing services. Also discussions continue regarding the static nature of COE 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 <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$5,957,999
1.3%	\$5,958,000	to \$14,891,999
1.0%	\$14,892,000	to \$67,018,000
0.7%	\$67,018,001	and over

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

<sup>2</sup> 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	8,319,630.00	8,319,630.00	8,319,630.00

**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 <sup>3</sup> (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 (2015-16)	5,943,202.00	6,022,534.86	N/A
Second Prior Year (2016-17)	3,497,160.00	5,221,928.42	N/A
First Prior Year (2017-18)	4,443,012.00	4,591,182.84	N/A
Budget Year (2018-19) (Information only)	3,902,829.79		

<sup>3</sup> 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 reserves<sup>1</sup> 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 uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$67,000 (greater of)	0	to \$5,957,999
4% or \$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)	\$67,018,001	and over

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and 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.

<sup>2</sup> 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.

<sup>3</sup> 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	33,986,040	35,523,772	37,051,310
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	33,986,040.00	35,523,772.00	37,051,310.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,319,630.00	8,319,630.00	8,319,630.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	33,986,040.00	35,523,772.00	37,051,310.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,019,581.20	1,065,713.16	1,111,539.30
6. Reserve Standard - by Amount (From percentage level chart above)	596,000.00	596,000.00	596,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>1,019,581.20</b>	<b>1,065,713.16</b>	<b>1,111,539.30</b>

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,699,302.00	1,776,189.00	1,852,565.00
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	(0.13)
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)	1,699,302.00	1,776,189.00	1,852,564.87
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>1,019,581.20</b>	<b>1,065,713.16</b>	<b>1,111,539.30</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(897,024.00)			
Budget Year (2018-19)	(707,428.00)	(189,596.00)	-21.1%	Not Met
1st Subsequent Year (2019-20)	(707,428.00)	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	(961,011.00)	253,583.00	35.8%	Not Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2017-18)	228,860.00			
Budget Year (2018-19)	163,071.00	(65,789.00)	-28.7%	Not Met
1st Subsequent Year (2019-20)	163,071.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	163,071.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2017-18)	2,508,838.00			
Budget Year (2018-19)	499,598.00	(2,009,240.00)	-80.1%	Not Met
1st Subsequent Year (2019-20)	499,598.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	499,598.00	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)  
2018-19, the decrease in projected contributions is due to: 1) decrease of county contributions to Shady Creek to reflect reduction of staff contracted days and other expenditures, 2) net decrease in SELPA contribution to Special Education silos and other programs. 2020-21, the increase is due to projected increases in salaries and benefits for all restricted programs, including Special Education.

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)  
2018-19, one-time technology purchases made in 2017-18 are not projected in subsequent years.

- 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)

\$2 million OPEB transfer made in 2017-18, not projected in subsequent years.

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

**Project Information:**  
(required if YES)

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

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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)

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

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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 actuarially determined contribution (if available); 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
	4,588,760	0

4. OPEB Liabilities

a. Total OPEB liability	2,980,295.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,980,295.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	May 28, 2018

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	205,630.00	205,630.00	205,630.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	191,140.00	181,605.00	175,762.00
d. Number of retirees receiving OPEB benefits	17	21	21



**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
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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:

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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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**S8. Status of Labor Agreements**

Analyze the status of all 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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.6	66.4	66.4	66.4

**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 2017-18 are nearly complete 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:

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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

55,575

6. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
895,725	895,725	895,725
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:

No		
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**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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.):

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**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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	177.7	177.7	177.7	177.7

**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.

2017-18 is being negotiated now and 2018-19 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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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**One Year Agreement**

Total cost of salary settlement

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% 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")

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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

73,557

6. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,867,982	1,867,982	1,867,982
Capped at \$10,512/FTE	Capped at \$10,512/FTE	Capped at \$10,512/FTE
0.0%	0.0%	0.0%

**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		
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**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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.):

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**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) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	35.8	33.8	33.8	33.8

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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
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2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 27, 2018
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**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
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**ADDITIONAL FISCAL INDICATORS**

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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 - The county office has authorized a new charter school, which could increase ADA in the budget year countywide. A5 - The county office has agreed in principle with CTA and CSEA for an increase higher than the projected COLA. A8 - We had an interim CBO from July until January, when a new CBO was appointed.

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**End of County Office Budget Criteria and Standards Review**

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BOARD AGENDA ITEM: Public Hearing for the 2018-2019 EPA

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2018-2019 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

Agenda Item No. 13.0

BOARD AGENDA ITEM: Adopt Resolution No. 17-18-VIII Education Protection Account

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

Adoption of Resolution No. 17-18-VIII Education Protection Account.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
REGARDING THE EDUCATION PROTECTION ACCOUNT  
RESOLUTION NO. 17-18-VIII**

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution; and

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account

have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Sutter County Superintendent of Schools;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Sutter County Superintendent of Schools has determined to spend the monies received from the Education Protection Act as attached.

**PASSED AND ADOPTED** by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 20<sup>th</sup> day of June 2018, at a regular meeting by the following vote:

McJunkin \_\_\_\_; Bains \_\_\_\_; Lachance \_\_\_\_; Richmond \_\_\_\_; Turner \_\_\_\_

Ayes:

Noes:

Abstentions:

Absent:

**STATE OF CALIFORNIA**

**COUNTY OF SUTTER**

I, Dr. Baljinder Dhillon, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

\_\_\_\_\_  
Victoria Lachance, President  
Sutter County Board of Education

\_\_\_\_\_  
Dr. Baljinder Dhillon, Ex-Officio  
Sutter County Board of Education

Sutter County Superintendent of Schools  
Education Protection Account  
Budget for 2018-19

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	685,535.00
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
<b>TOTAL AVAILABLE</b>		<b>685,535.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	685,535.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>685,535.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		685,535.00
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.

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for May will be reviewed.

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

**MAY REPORT**

4/16/2018 - 5/15/2018

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2017-18 % Actuals as a % of Budget
		7/1/17 (A)	3/15/18 (B)	4/15/18 (C)	4/15/18 (D)	(E)	
<b>A. Revenues</b>							
1) Local Control Funding Formula	8010-8099	\$ 9,496,131	\$ 9,342,786	\$ 7,512,227	\$ 9,342,786	-	A 80.4%
2) Federal Revenues	8100-8299	\$ 4,740,118	\$ 4,290,272	\$ 3,321,020	\$ 5,109,179	818,907	B 77.4%
3) Other State Revenues	8300-8599	\$ 9,541,116	\$ 12,546,033	\$ 10,647,844	\$ 12,546,033	-	C 84.9%
4) Other Local Revenues	8600-8799	\$ 12,109,699	\$ 12,251,644	\$ 8,926,120	\$ 12,412,306	160,662	D 72.9%
<b>TOTAL REVENUES</b>		<b>\$ 35,887,064</b>	<b>\$ 38,430,735</b>	<b>\$ 30,407,211</b>	<b>\$ 39,410,304</b>	<b>\$ 979,569</b>	<b>77.2%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	\$ 8,385,290	\$ 8,295,993	\$ 6,368,761	\$ 8,311,261	15,268	E 76.8%
2. Classified Salaries	2000-2999	\$ 11,670,530	\$ 11,190,226	\$ 8,622,342	\$ 11,200,323	10,097	F 77.1%
3. Employee Benefits	3000-3999	\$ 6,799,575	\$ 6,451,826	\$ 4,602,418	\$ 6,463,919	12,093	G 71.3%
4. Books and Supplies	4000-4999	\$ 939,371	\$ 1,066,283	\$ 633,099	\$ 1,064,830	(1,453)	H 59.4%
5. Services, Other Operation	5000-5999	\$ 5,108,842	\$ 8,844,160	\$ 3,970,905	\$ 8,923,312	79,152	I 44.9%
6. Capital Outlay	6000-6999	\$ 407,282	\$ 1,198,348	\$ 818,545	\$ 1,198,593	245	J 68.3%
7. Other Outgo	7100-7299	\$ 205,669	\$ 812,687	\$ 724,935	\$ 788,409	(24,278)	K 89.2%
8. Direct Support/Indirect	7300-7399	\$ (91,919)	\$ (93,885)	\$ (81,254)	\$ (93,885)	-	L 86.5%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 33,424,640</b>	<b>\$ 37,765,638</b>	<b>\$ 25,659,751</b>	<b>\$ 37,856,762</b>	<b>91,124</b>	<b>67.9%</b>
<b>Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)</b>							
		\$ 2,462,424	\$ 665,097	\$ 4,747,460	\$ 1,553,542	\$ 888,445	305.6%
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 120,463	\$ 228,860	\$ 64,017	\$ 229,860	1,000	N 28.0%
2. Transfer Out	7610-7629	\$ 2,520,846	\$ 2,508,838	\$ 350,000	\$ 2,508,838	-	O 14.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (2,400,383)</b>	<b>\$ (2,279,978)</b>	<b>\$ (285,983)</b>	<b>\$ (2,278,978)</b>	<b>\$ 1,000</b>	<b>12.5%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 62,041</b>	<b>\$ (1,614,881)</b>	<b>\$ 4,461,477</b>	<b>\$ (725,436)</b>	<b>\$ 889,445</b>	
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 9,048,006	\$ 9,048,006	\$ 9,048,006	\$ 9,048,006	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
<b>Ending Balance</b>		<b>\$ 9,110,047</b>	<b>\$ 7,433,125</b>	<b>\$ 13,509,483</b>	<b>\$ 8,322,570</b>	<b>\$ 889,444</b>	
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	<b>9711-9730</b>	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	
Legally Restricted	<b>9740-9760</b>	\$ 4,589,871	\$ 2,848,680		\$ 3,392,422	\$ -	
Assigned	<b>9780</b>	\$ 2,712,902	\$ 2,653,092		\$ 2,994,158	\$ -	
Restricted Economic Uncertainty	<b>9789</b>	\$ 1,797,274	\$ 1,921,353		\$ 1,925,989	\$ -	
Unassigned/Unappropriated	<b>9790</b>	\$ -	\$ -		\$ -	\$ -	



**Explanation of Differences**  
**Net Change in Current Year Budget MAY Board Report 4/16-5/15 2018**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>A</b>		
<b><u>Local Control Funding Formula (8010-8099)</u></b>		
	<u>\$ -</u>	
<b>B</b>		
<b><u>Federal Revenues (8100-8299)</u></b>		
One Stop	\$ 72,975	<i>Net combination of increasing Temporary Job Creation and establishing Workforce Investment Opportunity Act Proposition 39 funding</i>
Medi-Cal Administrative Activities (MAA)	745,932	<i>Newly released federal funding from backcasting process</i>
	<u>\$ 818,907</u>	
<b>C</b>		
<b><u>Other State Revenues (8300-8599)</u></b>		
Intervention & Prevention Programs (IPP)		
	<u>\$ -</u>	
<b>D</b>		
<b><u>Other Local Revenues (8600-8799)</u></b>		
County Office	\$ 1,500	<i>Increased estimated revenue for vision screening</i>
Special Education	\$ 2,421	<i>Increased revenue budget to match actuals</i>
One Stop	\$ (39,831)	<i>Decreased budget to match estimated actuals</i>
Medi-Cal Administrative Activities (MAA)	\$ 196,572	<i>Increased revenue received from Local Education Agencies</i>
	<u>\$ 160,662</u>	
<b>E</b>		
<b><u>Certificated Salaries (1000-1999)</u></b>		
County Office	\$ 35,119	<i>Adjustment for re-allocation of salary</i>
One Stop	\$ 7,303	<i>Increasing One Stop Pathways budget to match estimated amount</i>
Intervention & Prevention Programs (IPP)	\$ (27,154)	<i>Adjustment for re-allocation of salary</i>
	<u>\$ 15,268</u>	
<b>F</b>		
<b><u>Classified Salaries (2000-2999)</u></b>		
County Office		
Special Education	\$ (3,500)	<i>Net transfers to cover Plus Group expenses</i>
One Stop	\$ 8,832	<i>Establishing Workforce Investment Opportunity Act Proposition 39 expenditures</i>
Medi-Cal Administrative Activities (MAA)	\$ 4,765	<i>Refining budgets to match actuals</i>
	<u>\$ 10,097</u>	
<b>G</b>		
<b><u>Employee Benefits (3000-3999)</u></b>		
County Office	\$ 6,499	<i>Adjustment for re-allocation of salary</i>
One Stop	\$ 5,002	<i>Establishing Workforce Investment Opportunity Act Proposition 39 budget and refining One Stop Pathways to match estimated amounts</i>
Intervention & Prevention Programs (IPP)	\$ (4,584)	<i>Adjustment for re-allocation of salary</i>
Medi-Cal Administrative Activities (MAA)	\$ 5,974	<i>Refining budgets to match actuals</i>
Various departments	\$ (798)	<i>Net miscellaneous adjustments</i>
	<u>\$ 12,093</u>	
<b>H</b>		
<b><u>Books and Supplies (4000-4999)</u></b>		
Special Education	\$ (11,434)	<i>Net of decrease of moving textbook expenditures to online curriculum</i>
One Stop	\$ 7,291	<i>Net refining of budgets to match expenses for Workforce Investment Opportunity Act, Proposition 39 budget, and other miscellaneous expenditures</i>
Special Education Local Plan Area (SELPA)	\$ 1,000	<i>Adjusted estimated budgets to match actuals</i>
Various departments	\$ 1,690	<i>Net Miscellaneous adjustments</i>
	<u>\$ (1,453)</u>	

**Explanation of Differences  
Net Change in Current Year Budget MAY Board Report 4/16-5/15 2018**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>I</b>		<b><u>Services, Other Operations (5000-5999)</u></b>
County Office	\$ 1,550	<i>Net of adjusting budgets to match actuals legal costs, Consulting fees paid and other miscellaneous expenditures</i>
Special Education	\$ 32,108	<i>Increase for training, textbooks, membership, and contracted services</i>
One Stop	\$ 48,755	<i>Increase for Workforce Investment Opportunity Act and proposition 39 to match estimated actuals and other miscellaneous net adjustments</i>
Intervention & Prevention Programs (IPP)	\$ 5,961	<i>Refine budgets to match actuals for travel &amp; conference and foster youth estimated expenses</i>
Regional Occupation Program (ROP)	\$ (9,795)	<i>Refine Pathways budget to match actuals</i>
Special Education Local Plan Area (SELPA)	\$ (1,400)	<i>Refine budgets to match actuals</i>
Medi-Cal Administrative Activities (MAA)	\$ 2,508	<i>Refine budgets to match actuals</i>
Various departments	\$ (535)	<i>Net of Miscellaneous adjustments</i>
	<u>\$ 79,152</u>	
<b>J</b>		<b><u>Capital Outlay (6000-6999)</u></b>
Various departments	\$ 245	<i>Net of Miscellaneous adjustments</i>
	<u>\$ 245</u>	
<b>K</b>		<b><u>Other Outgo (7100 - 7299)</u></b>
Special Education Local Plan Area (SELPA)	\$ (24,278)	<i>Refined budget for Medi-Cal mini grants based on approval</i>
	<u>\$ (24,278)</u>	
<b>L</b>		<b><u>Direct Support / Indirect (7300-7399)</u></b>
	<u>\$ -</u>	
<b>M</b>		<b><u>Debt Services (7400 - 7499)</u></b>
	<u>\$ -</u>	
<b>N</b>		<b><u>Transfers In (8910-8979)</u></b>
Various Departments	\$ 1,000	<i>Refine budgets to match actuals for copier holding</i>
	<u>\$ 1,000</u>	
<b>O</b>		<b><u>Transfers Out (7610-7629)</u></b>
	<u>\$ -</u>	
<b>P</b>		<b><u>Contributions (8980-8999)</u></b>
	<u>\$ -</u>	
<b>Net Change in Current Year Budget</b>	<b><u>\$ 889,445</u></b>	

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>      </u> Action	<u>      </u> Maggie Navarro
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>  X  </u> Information	<u>      </u> Barbara Henderson
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>      </u> Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Recology Yuba Sutter	\$353.93	Disposal/Recycle
Mike Greer	\$100.00	Scholarship Donation
Total	\$453.93	

	<u>17-18 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$850.00	\$0.00	\$850.00
Total Donations-Value	\$66,350.33	\$453.93	\$66,804.26
<b>Total Donations</b>	<b>\$67,200.33</b>	<b>\$453.93</b>	<b>\$67,654.26</b>

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

Donor Identification	<input type="checkbox"/> Individual	<input checked="" type="checkbox"/> Business
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Donor Name: Recology Yuba Sutter Phone: 530-743-6933  
Address: 3001 N Levee Rd. City/State Marysville/CA Zip: 95901  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: Disposal/Recycle

Gift or Donation:	<input type="checkbox"/> Cash	<input type="checkbox"/> Check	Dollar Amount: \$ _____
	x Other (List item below)		
Date of Donation:	<u>4/12/18</u>		

Recology donated and delivered 15 Yards of Compost to Shady Creek Outdoor School

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Intent of Gift or Donation: \_\_\_\_\_

Working Condition: \_\_\_\_\_

Estimated Dollar Value \$ 353.93

Donated To (Site/Program): Shady Creek Outdoor School

Site/Program Administrator: Shannon Cueva

Typed Name

*Shannon Cueva*

Signature

Asst. Superintendent/Director for Dept.: Barbara Henderson

Typed Name

*BH*

Signature

Delivery Date: 4/12/18 Delivered By: Recology Driver

Received By: Shannon Cueva

For Business Office Use Only
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Assistant Superintendent Business Services \_\_\_\_\_

Signature

Revenue Code: \_\_\_\_\_

Review Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Board Agenda Date: \_\_\_\_\_



# INVOICE

INVOICE DATE 4/30/2018  
 INVOICE NUMBER 241517  
 PAGE NUMBER 1  
 CUSTOMER NUMBER A0030172668  
 ORDER NUMBER 1  
 TOTAL AMOUNT DUE \$ .00  
 PURCHASE ORDER #  
 SERVICE LOCATION  
 18601 PATHFINDER WAY

RECOLOGY YUBA-SUTTER  
 DEBRIS BOX SERVICE  
 3001 N LEVEE RD/PO BOX G  
 MARYSVILLE CA 95901  
 530-743-6933

SHADY CREEK  
 18601 PATHFINDER WAY  
 NEVADA CITY CA 95959

REMIT TO:

RECOLOGY YUBA-SUTTER  
 DEBRIS BOX SERVICE  
 3001 N LEVEE RD/PO BOX G  
 MARYSVILLE CA 95901

PLEASE RETURN TOP PORTION WITH YOUR PAYMENT

KEEP THIS PORTION FOR YOUR RECORDS INV#: 241517 ACCT#: A0030172668 ORD#: 1  
 18601 PATHFINDER WAY

SHADY CREEK  
 18601 PATHFINDER WAY  
 NEVADA CITY CA 95959

RECOLOGY YUBA-SUTTER  
 DEBRIS BOX SERVICE  
 3001 N LEVEE RD/PO BOX G  
 MARYSVILLE CA 95901  
 530-743-6933

DATE	JOB#	W/O #	TYPE	DESCRIPTION	AMOUNT DUE
4/12/18		350284	PULL	15 YD DEBRIS BOX	.00

CREDIT LIMIT: C.O.D.  
 NORMAL TERMS: NET 30  
 FINANCE CHARGE APR: 18.00%

**TOTAL AMOUNT DUE \$**

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

<b>Donor Identification</b>	<input checked="" type="checkbox"/> Individual	<input type="checkbox"/> Business
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Donor Name: Michael Greer Phone: 530.822.2415  
Address: 1895 Lassen Blvd City/State: Yuba City, CA Zip: 95993  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

<b>Gift or Donation:</b>	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Check	Dollar Amount: \$ <u>100.00</u>
	<input type="checkbox"/> Other (List item below)		
Date of Donation: <u>05/21/2018</u>			

Mike donated \$100.00 towards the continuation of the Bill Beebee Memorial Scholarship.

Intent of Gift or Donation: Bill Beebee Scholarship Donation  
Working Condition: na  
Estimated Dollar Value \$ 100.00  
Donated To (Site/Program): Feather River Academy  
Site/Program Administrator: William Embleton *William L. Embleton*  
Typed Name Signature  
Asst. Superintendent/Director for Dept.: Chris McCormick  
Typed Name Signature

Delivery Date: 05/21/2018 Delivered By: Michael Greer  
Received By: Sydni Beaver

<b>For Business Office Use Only</b>
-------------------------------------

*Assoc.* Deputy Superintendent of *Bus.* Admin Services *BH*  
Signature

Revenue Code: 01-9213-8699-00-0000-0000-600-512-0000-00

Review Comments: \_\_\_\_\_

Board Agenda Date: \_\_\_\_\_

BOARD AGENDA ITEM: Second Reading – Board Bylaw

BOARD MEETING DATE: June 20, 2018

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 Board Bylaw is being presented for a second reading and Board approval by the Sutter County Board of Education:

- BB 9270 – Conflict of Interest

**Policies and Regulations Manual  
Sutter County Board of Education**

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***Series 9000 – Board Bylaws***

**Conflict of Interest**

The Sutter County Board of Education (Board) desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the county and the public. In accordance with law, Board members and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

(cf. 9005 - Governance Standards)

Upon direction by the code reviewing body (Sutter County Board of Supervisors), the Board shall review the Sutter County Superintendent of Schools (county) conflict of interest code and submit any changes to the code reviewing body.

When a change in the county's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the county's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the county's conflict of interest code. A Board member who leaves office or a designated employee who leaves county employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or county employment. (Government Code 87302, 87500)

(cf. 4117.2/4217.2/4317.2 - Resignation)

(cf. 9222 - Resignation)

**Conflict of Interest under the Political Reform Act**

A Board member or designated employee shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying



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Sutter County Board of Education**

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***Series 9000 – Board Bylaws***

conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the Board member's or designated employee's "economic interests," unless the effect is indistinguishable from the effect on the public generally or the Board member's or designated employee's participation is legally required. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member or designated employee makes a governmental decision when, acting within the authority of his/her office or position, he/she votes on a matter, appoints a person, obligates or commits the county to any course of action, or enters into any contractual agreement on behalf of the county. (2 CCR 18702.1)

A Board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the Board shall abstain from voting on the matter. He/she may remain on the dais, but his/her presence shall not be counted towards achieving a quorum for that matter. A Board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the Board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue. (2 CCR 18702.1)

**Additional Requirements for Boards that Manage Public Investments**

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18702.5)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the

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Sutter County Board of Education**

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matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

**Conflict of Interest under Government Code 1090**

Board members, employees, or county consultants shall not be financially interested in any contract made by the Board on behalf of the county, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest, the county is barred from entering into the contract. (Government Code 1090; *Klistoff v. Superior Court*, (2007) 157 Cal.App. 4th 469)

A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a county employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5)

A Board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)

**Common Law Doctrine Against Conflict of Interest**

A Board member shall abstain from any official action in which his/her private or

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Sutter County Board of Education**

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personal interest may conflict with his/her official duties.

**Rule of Necessity or Legally Required Participation**

On a case-by-case basis and upon advice of legal counsel, a Board member with a financial interest in a contract may participate in the making of the contract if the rule of necessity or legally required participation applies pursuant to Government Code 87101 and 2 CCR 18708.

**Incompatible Offices and Activities**

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the county. (Government Code 1099, 1126)

(cf. 4136/4236/4336 - Non-school Employment)

**Gifts**

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the county for Board members and designated employees. (Government Code 89506)

**Honoraria**

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

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Sutter County Board of Education**

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1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the county for donation into the general fund without being claimed as a deduction from income for tax purposes

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18702.5 Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONS

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

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92 Ops.Cal.Atty.Gen. 19 (2009)  
89 Ops.Cal.Atty.Gen. 217 (2006)  
86 Ops.Cal.Atty.Gen. 138(2003)  
85 Ops.Cal.Atty.Gen. 60 (2002)  
82 Ops.Cal.Atty.Gen. 83 (1999)  
81 Ops.Cal.Atty.Gen. 327 (1998)  
80 Ops.Cal.Atty.Gen. 320 (1997)  
69 Ops.Cal.Atty.Gen. 255 (1986)  
68 Ops.Cal.Atty.Gen. 171 (1985)  
65 Ops.Cal.Atty.Gen. 606 (1982)  
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Management Resources:

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

**Policies and Regulations Manual  
Sutter County Board of Education**

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***Series 9000 – Board Bylaws***

**Attachment A  
Designated Positions**

The Government Code requires the conflict of interest code to identify positions which involve making or participating in decisions which may affect financial interests. For each position so designated, the code also must specify what category or categories of financial interests are to be reported.

1. Persons occupying the following positions are designated employees and must disclose financial interests in Category 1, Category 2, Category 3 and Category 4 defined in Attachment B.

Governing Board Members  
Superintendent of Schools  
Assistant Superintendents  
Directors  
Principals  
Coordinators

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***Series 9000 – Board Bylaws***

Attachment B  
Disclosure Categories

**Category 1**

Persons in this category shall disclose all interests in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency.

(Government Code § 82035)

Persons shall not be required to disclose property used primarily as their residence.

(Government Code § 87206(f))

**Category 2**

Persons in this category shall disclose all investments. “Investment” means any financial interest in or security issued by a business entity, including but not limited to common stock, preferred stock, rights, warrants, options, debt instruments, and any partnership or other ownership interest owned directly, indirectly, or beneficially by the officer or employee, or his or her immediate family, if the business entity or any parent, subsidiary, or otherwise related business entity has an interest in real property in the jurisdiction, or does business or plans to do business in the jurisdiction, or has done business within the jurisdiction at any time during the two years prior to the time any disclosure statement is required under this Code. No asset shall be deemed an investment unless its fair market value equals or exceeds two thousand dollars (\$2,000). The term “investment” does not include a time or demand deposit in a financial institution, shares in a credit union, any insurance policy, interest in a diversified mutual fund registered with the Securities and Exchange Commission under the Investment Company Act of 1940 or a common trust fund which is created pursuant to Section 1564 of the Financial Code, or any bond or debt instrument issued by any government or government agency. Investments of an individual include, a pro rata share of investments of any business entity, mutual fund, or trust in which the individual or immediate family owns, directly, indirectly, or beneficially, a ten percent (10%) interest or greater. (Government Code § 82034)

**Category 3**

Persons in this category shall disclose all income except as provided in subsection (b).

(a) “Income” means, except as provided in subdivision (b), as payment received, including but not limited to any salary, wage, advance, dividend, interest, rent, proceeds from any sale, gift, including any gift of food or beverages, loan, forgiveness or payment of indebtedness received by the officer or employee, reimbursement for expenses, per diem, or contribution to an insurance or pension program paid by any person other than

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an employer, and including any community property interest in the income of a spouse. Income also includes an outstanding loan. Income of an individual also includes a pro rata share of any income of any business entity or trust in which the individual or spouse owns, directly, indirectly, or beneficially, a ten percent (10%) interest or greater. "Income," other than a gift, does not include income received from any source outside the jurisdiction and not doing business within the jurisdiction, not planning to do business within the jurisdiction, or not having done business within the jurisdiction during the two years prior to the time a disclosure statement is required.

(b) "Income" also does not include:

(1) Campaign contributions required to be reported under Chapter 4 of Title 9 [of the Government Code], commencing with § 84100.

(2) Salary and reimbursement for expenses or per diem received from a state, local, or federal government agency, and reimbursement for travel expenses and per diem received from a bona fide nonprofit entity exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

(3) Any devise or inheritance.

(4) Interest, dividends, or premiums on a time or demand deposit in a financial institution, shares in a credit union or any insurance policy, payments received under any insurance policy, or any bond or other debt instrument issued by any government or governmental agency.

(5) Dividends, interest, or any other return on a security which is registered with the Securities and Exchange Commission of the United States government or a commodity future registered with the Commodity Futures Trading Commission of the United States government, except proceeds from the sale of these securities and commodities futures.

(6) Redemption of a mutual fund.

(7) Alimony or child support payments.

(8) Any loan or loans from a commercial lending institution which are made in the lender's regular course of business on terms available to members of the public without regard to official status.



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(9) Any loan from or payments received on a loan made to an individual's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, uncle, aunt, or first cousin, or the spouse of any such person, provided that a loan or loan payment received from any such person shall be considered income if he or she is acting as an agent or intermediary for any person not covered by this paragraph.

(10) Any indebtedness created as part of a retail installment or credit card transaction if made in the lender's regular course of business on terms available to members of the public without regard to official status.

(11) Payments received under a defined benefit pension plan qualified under Internal Revenue Code § 401(a).

(12) Proceeds from the sale of securities registered with the Securities and Exchange Commission of the United States government or from the sale of commodities futures registered with the Commodity Futures Trading Commission of the United States government if the officer or employee sells the securities or the commodities futures on a stock or commodities exchange and does not know or have reason to know the identity of the purchaser. (Government Code § 82030)

**Category 4**

Persons in this category shall disclose the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's or officer's position with the business entity. (2 California Code Regulations § 18730(b)(7)(D))

BOARD AGENDA ITEM: Resolution No. 17-18-VII Adopting Conflict of Interest Code

BOARD MEETING DATE: June 20, 2018

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 County Board shall adopt a resolution that specifies the terms of its Conflict of Interest Code, designates any consultant positions required to complete Conflict of Interest reporting, and establishes disclosure categories required for each position.

**Sutter County Superintendent of Schools  
RESOLUTION NO. 17-18-VII**

**RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE**

Board Bylaw E 9270

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Sutter County Board of Education has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the County Board's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the County Board has recently reviewed its positions, and the duties of each position, and has determined that changes to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the County Board's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Sutter County Board of Education adopts the following Conflict of Interest Code including its Appendix of Designated Positions and Disclosure Categories.

PASSED AND ADOPTED THIS 20th day of June, 2018 at a meeting, by the following vote:

McJunkin \_\_\_\_\_; Bains \_\_\_\_\_; Lachance \_\_\_\_\_; Richmond \_\_\_\_\_; Turner \_\_\_\_\_

AYES : \_\_\_\_\_ NOES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Victoria Lachance, President  
Sutter County Board of Education

\_\_\_\_\_  
Dr. Baljinder Dhillon, Ex-Officio Secretary  
Sutter County Board of Education

BOARD AGENDA ITEM:

Draft Memorandum of Understanding between the Sutter County Superintendent of Schools and AeroSTEM Academy Charter School

BOARD MEETING DATE: June 20, 2018

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Dr. Christine McCormick and  
Barbara Henderson

SUBMITTED BY:

Dr. Christine McCormick and  
Barbara Henderson

PRESENTING TO BOARD:

Dr. Christine McCormick and  
Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

A Memorandum of Understanding (MOU) is required as a condition of the approval of AeroSTEM Academy Charter School. The Executive Director of AeroSTEM and SCSOS have been working collaboratively to develop the MOU.



DR. BALJINDER DHILLON,  
SUPERINTENDENT  
970 KLAMATH LANE  
YUBA CITY, CA 95993  
[www.sutter.k12.ca.us](http://www.sutter.k12.ca.us)

**Charter School Memorandum of  
Understanding**

Between Sutter County Board of Education,

Sutter County Superintendent of Schools/Office of Education,

And

AeroSTEM Academy

June 20, 2018

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is made and entered into this 6 day of June, 2018 by, between and among the Sutter County Board of Education (hereinafter "County Board") Sutter County Superintendent of Schools/Office of Education (hereinafter "SCSOS"), and AeroSTEM Academy, (hereinafter referred to as "the Charter School"). Hereinafter, the County Board, the SCSOS, and the Charter School shall be collectively referred to as "the Parties."

### 1. Purpose of Memorandum of Understanding

- 1.1. The State of California enacted the Charter Schools Act of 1992 (hereinafter "The Act") authorizing the formation of charter schools with the intent that the schools improve student learning through a variety of means, including increased learning opportunities, innovative teaching methods, performance-based accountability, and expanded choice for parents within the public school system. The Act authorizes the County Board to grant charter petitions under specified circumstances.
- 1.2. The Sutter County Superintendent of Schools operates a county office of education existing under the laws of the State of California.
- 1.3. The County Board has approved a charter petition (hereinafter "the Charter") for the operation of AeroSTEM Academy (hereinafter "the Charter School").
- 1.4. All Parties agree that no single party to this Agreement waives any of the rights, responsibilities and privileges established by the Charter Schools Act of 1992 that may change from time to time during the term of this MOU.
- 1.5. The fundamental interest of the SCSOS is, on a continuing basis, to be reasonably assured that the Charter School is: 1) implementing the provisions of the Charter as approved; 2) obeying all requirements of federal, state, and local law that apply to the Charter School; 3) operating prudently and soundly in all respects; and 4) providing a sound education for the Charter School's students.
- 1.6. The Parties recognize that there are many matters related to the operation of the Charter School and the effective oversight of the Charter School, which go beyond the provisions included in the Charter School or need further clarification. SCSOS also acknowledges that the operation of the Charter School is to be solely carried out by the Charter School. This MOU is intended to address those matters that have not been covered in the Charter and to provide guidance on the oversight policies and procedures of SCSOS. Further, this MOU is intended to outline the Parties' agreements governing their respective fiscal and administrative responsibilities and their legal relationships.

### 2. Term of the Memorandum of Understanding

- 2.1. This Memorandum of Understanding (MOU), provided it is fully executed by all parties, shall cover the term of one (1) year commencing on July 1, 2018, and ending on June 30, 2019 ("Term"). The "effective date" of the Charter is July 1, 2018. The Parties agree to collaborate on the development of an MOU for the

second (2019-20) and third (2020-2021) year of the term of the Charter. After the first year (2018-19), the Parties will enter into a two year MOU to complete the three (3) year term of the Charter School. This MOU will automatically expire upon the expiration or revocation of the Charter.

- 2.2. The MOU is subject to early termination only as set forth in this MOU or as otherwise permitted by law. Renewal of the Charter and this MOU shall be based, in part, on compliance with the terms set forth in this Agreement, SCSOS policy, and applicable law.
- 2.3. This MOU between and among the County Board, SCSOS, and the Charter School shall include Schedules A, B, C and D.
- 2.4. Any modification of this MOU must be made in accordance with Section 31: Amendment and Waiver.

### 3. Operation of Charter School

- 3.1. Charter School is a public charter school that shall be operated pursuant to the Charter, plus any specific conditions approved. The Charter was granted with conditions by the County Board on May 9, 2018. The conditions under which the Charter was granted are enumerated in Schedule D to this MOU. Should the County Board determine that the Charter School has failed to comply with these conditions, the action granting the Charter shall be nullified and the Charter deemed not to have been granted.
- 3.2. Charter School is authorized to operate with grades 6 through 12. Charter School may grow to serve an enrollment of students by the end of the Term, as projected in the Charter.
- 3.3. The Parties acknowledge that the provisions of the Charter and this MOU are not intended to conflict. However, in the event of a conflict between the law and terms of this MOU, the law shall prevail, and any such conflicting terms shall be severed from this Agreement and nullified. To the extent that this MOU is inconsistent with any of the terms of the Charter, the terms of this MOU shall supersede the terms of the Charter, unless otherwise agreed in writing by the Parties. The Parties further agree to jointly make any modification to this MOU or the Charter needed to effectuate changes in state or federal laws following the execution of this MOU.
- 3.4. This Agreement is intended to memorialize the conditions included in the County Board's approval of the Charter, and to address special education and related services for Charter School students.

### 4. Governance and Management

- 4.1. The Charter School will operate consistent with Cal. Ed. Code §47604(a). The Charter School acknowledges, as is stated in its Charter, that it is a separate

legal entity and neither the County Board nor the SCSOS are liable for the debts and obligations of the Charter School as per Cal. Ed. Code §47604(c). The Charter School bears full responsibility for contributions to the State Teachers' Retirement System and the Public Employees' Retirement System on behalf of employees of the Charter School, including liability for the same. The County has no liability for such contributions and will unilaterally reduce the Charter School funds for outstanding balances as identified by official sources.

4.2. The Parties further recognize that consistent with the Charter, the Charter School has obtained and will maintain status as a nonprofit public benefit corporation as provided in Cal Ed. Code § 47604.

4.3. The County Board reserves the right to appoint a representative to the Charter School Board of Directors in accordance with Cal. Ed. Code §47604 (b).

4.4 The Charter School agrees to comply at all times with laws which generally apply to public agencies and to comply with applicable federal or state laws (which may be amended from time to time), including but not limited to the following:

- The Ralph M. Brown Act ("Brown Act") (Cal. Gov. Code, §§ 54950 et seq.);
- The California Public Records Act (Cal. Gov. Code, §§ 6250 et seq.);
- State conflict of interest laws applicable to charter schools operated by nonprofit corporations, including but not limited to the Political Reform Act/Fair Political Practices Act (Gov. Code, §§87100 et seq.);
- The Child Abuse and Neglect Reporting Act (Cal. Penal Code, §§ 11164 et seq.);
- The Individuals with Disabilities Education Act ("IDEA") (20 U.S.C. §§ 1400 et seq.);
- The Americans with Disabilities Act (42 U.S.C. §§ 12101 et seq.);
- The U.S. Civil Rights Acts, including Title VII of the 1964 Civil Rights Act;
- The California Fair Employment and Housing Act ("FEHA") (Cal. Gov. Code, §§12900 et seq.);
- The Age Discrimination in Employment Act ("ADEA") (29 U.S.C. §§ 621 et seq.);
- Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. §§ 794 et seq.);
- Education Code Sections 220 (prohibiting discrimination) et seq.;
- The Uniform Complaint Procedure (5 Cal. Code Regs., tit. 5, §§ 4600 et seq.);
- The Family Educational Rights and Privacy Act ("FERPA") (20 U.S.C. §§ 1232g et seq.);
- Local Control Funding Formula (California Assembly Bill 97, as codified); and
- All applicable state and federal laws and regulations concerning the improvement of student achievement, including but not limited to any applicable provisions of the Elementary and Secondary Education Act of 1965 (20 U.S.C. §§ 6301 et seq.) as amended by the No Child Left Behind Act of



2001("NCLB") (20 U.S.C. §§6301 et seq.)

4.5. The Charter School agrees that all of its records that relate in any way to the operation of the Charter School, including those submitted to SCSOS, shall be treated as public records subject to the requirements of the Public Records Act, as well as Cal. Ed. Code §47604.3.

5. Required Documentation

5.1. The Charter School shall provide SCSOS with the documents listed and described in Schedule A, attached and incorporated herein by reference, by the dates specified therein.

5.2. The Charter School shall provide up-to-date versions of all Schedule A documents by August 1st of each year of the Term, or as otherwise specified in Schedule A.

5.3. In the event of a change in the documents specified here and in Schedule A, an updated version shall be sent within ten (10) business days of the date the change is approved by the Charter School Board of Directors:

Articles of Incorporation

Bylaws

Conflict of Interest Policy

Roster of the Charter School Board of Directors

Schedule of Board of Directors meetings

Name and contact information for Charter School leader (principal, director, or head of school, etc.)

Name and contact information for Charter School primary financial contact (CFO, COO, accountant, or back-office financial services provider, etc.)

5.4. The Charter School shall promptly respond to all reasonable inquiries by the SCSOS, County Board, the Superintendent of Public Instruction, their respective designees and any other authorized agency, including but not limited to financial inquiries to the Charter School, and shall consult with the County Superintendent or his/her designee regarding any inquiries as per Cal. Ed. Code §47604.3.

5.5. Pre-Opening Documentation: the Charter School shall also provide SCSOS with the documents listed and described in Schedule C, attached and incorporated herein by reference, by the dates specified therein.

5.6. Provision of all documents listed in Schedule C, to the satisfaction of SCSOS, is a condition of opening the Charter School. In the event that the County Board determines that the Charter School has failed to comply with these conditions, the County Board may, at its sole discretion, delay the opening of the Charter School by up to one year and specify conditions for such delayed opening.

6. Public Information: Website Posting

6.1. The Charter School shall post on the Charter School's website the documents listed and described in Schedule B, attached and incorporated herein by reference, by the dates specified therein.

6.2. The Charter School will promptly update the postings whenever the information changes, in no event later than ten (10) business days after the change.

7. Governing Board Activities

7.1. The Board of Directors of the Charter School shall conduct public meetings at such intervals necessary to ensure that the board is providing sufficient direction to the Charter School and through implementation of effective policies and procedures. Board meetings of the Charter School will be conducted in keeping with the requirements of the Ralph M. Brown Act (Cal. Gov. Code §§54950, *et seq.*)(the "Brown Act").

7.2. The Charter School ensures that all members of the Board of Directors of the Charter School, the Charter School leader, the Charter School primary financial contact, and any other Charter School staff deemed appropriate by the Charter School, have participated in training on the requirements of the Brown Act and the Political Reform Act / Fair Political Practices Act. Verification of such training shall be provided as specified in Schedule A.

7.2.1. All agendas shall be provided to the SCSOS electronically in advance of the board meeting when posted, and such posting shall be in conspicuous physical location/s, including all school sites and the Charter School offices, and on Charter School's website, in accordance with the Brown Act.

7.2.2. Approved minutes of each Board of Directors shall be provided to the SCSOS within two (2) business days of approval, as specified in Schedule A. Approved minutes shall be posted as specified in Schedule B.

7.2.3. The Charter School board meeting agendas and minutes shall be maintained for public inspection at the designated office of the Charter School during normal business hours and shall be made available promptly upon request in hard copy at all locations of the Charter School.

7.2.4. If the Charter School makes audio or video recordings of its meetings, the Charter School shall

Provide SCSOS with copies of such recordings within two (2) days of the meeting, as specified in Schedule A.

8. Human Resources Management

8.1. The Charter School is deemed the exclusive employer of the employees of the Charter School

for the purposes of the Educational Employee Relations Act (EERA) under Cal. Gov. Code §3540, et. seq. will have sole responsibility for employment, management, dismissal, and discipline of its employees.

- 8.2. The Charter School shall distribute a copy of its employee handbook to each employee at the Charter School each year. At a minimum, the handbook shall include a statement that the Charter School is the exclusive employer of employees and has sole responsibility for employment, management, dismissal, and discipline of its employees. It shall also include specific expectations for employee performance and behavior, any due process rights of employees related to disciplinary actions (including termination), compensation and benefit information, and a description of both informal and formal complaint procedures that employees may pursue in the event of disagreements. Such handbook shall be provided to SCSOS and posted on the Charter School's website, as provided in Schedules A, B and D.
- 8.3. At all times during the Term of the Charter, the Charter School employees at the Charter School, parent volunteers who will be performing services with the Charter School students that are not under the direct supervision of a certificated teacher, and all vendors having unsupervised contact with the Charter School students will submit to background checks and fingerprinting in accordance with Cal. Ed. Code §45125.1. The Charter School will provide certification to SCSOS that all employees, and volunteers/vendors (as applicable) have cleared a criminal records check through the Department of Justice ("DOJ") and the Federal Bureau of Investigation ("FBI") prior to their having any unsupervised contact with students.
- 8.4. The Charter School shall maintain on file and have available for inspection during site visits, evidence that it has performed criminal background checks for all employees and documentation certifying that vendors have conducted required criminal background checks for their employees prior to any contact with students.
- 8.5. As specified in Schedule A and Schedule C, the Charter School shall provide the SCSOS with proof that all of the Charter School's teachers hold a Commission on Teacher Credentialing certificate, permit, or other document equivalent to that which teachers in other public schools are required to hold, except as otherwise exempted by the Act. the Charter School will have documentation on file (for inspection upon request) of its teachers' credentials.
9. Purposely left blank
10. Required Disclosures
  - 10.1. The Charter School shall immediately notify SCSOS of any pending or actual litigation and/or claim from any party or notice of potential infraction, criminal or civil action against the Charter School, the Charter School, the Charter School or any employee, agent or volunteer that may involve or affect the Charter School or the Charter School. In addition, the Charter School shall immediately notify SCSOS of any request for information by any governmental agency about the Charter School or the Charter School.
  - 10.2. SCSOS shall immediately notify the Charter School of any pending or actual litigation and/or claim from

any party or notice of any potential litigation and/or claim against SCSOS, the County Board, the Charter School or the Charter School, that may involve or affect the Charter School or the Charter School. In addition, the SCSOS shall immediately notify the Charter School of any request for information by any governmental entity about the Charter School or the Charter School.

10.3. If the Charter School seeks any loans or advance receipt of funds for the Charter School, it shall establish a fiscal plan for repayment in advance of receipt of such loans. The Charter School shall provide advance written notice to the County Board and the SCSOS specifying its intent to apply for a loan for the Charter School. Advance notice shall include a description of the need for the loan, its terms, and the plan for repayment, including a cash flow schedule. If a loan is received, the Charter School shall, at the time of deposit of any sums which are loans to the Charter School for the Charter School, provide SCSOS with the loan documents, minutes of the Charter School Board meetings at which such loan was approved, plan for repayment and updated cash flow schedule.

## 11. Insurance and Risk Management

11.1. The Charter School shall procure from an insurance carrier licensed to do business in the State of California or a qualified joint power authority ("JPA") registered with the California Department of Industrial Relations, and keep in full force during the term of the Charter, at least the following insurance coverage for the Charter School:

11.1.1. Property Insurance – against fire, vandalism, malicious mischief and such other perils as are included in 'special form' coverage insuring all of Non-Profit's trade fixtures, furnishings, equipment and other personal property. The property policy shall include 'extra expense' coverage and shall be in an amount not less than 100% of the replacement value.

11.1.2. Commercial General Liability- In an amount not less than two million dollars (\$2,000,000) per occurrence and five million dollars (\$5,000,000) in total general liability insurance for bodily injury (including death), property damage and personal and advertising injury arising out of or connected to the Charter School premises and operations. The Charter School shall also maintain errors and omissions/educators legal liability, sexual abuse and molestation coverage, and employment practices liability of the Charter School, its governing board, officers, agents, or employees of the Charter School with limits of not less than the amount stated above. The amount of total general liability insurance required shall increase to seven million, five hundred thousand dollars (\$7,500,000) when the Charter School's ADA (as reported at P-Annual) exceeds 1,000. The deductible per occurrence for said insurance coverage stated herein shall not exceed twenty thousand dollars (\$20,000).

11.1.3. Workers' Compensation-In accordance with the provisions of the California Labor Code, insurance adequate to protect the Charter School from claims under Workers' Compensation Acts which may arise from its operation of the Charter School, with statutory limits, and Employer's Liability coverage with limits of not less than one million dollars (\$1,000,000) per accident or disease.

11.1.4. Automobile Insurance –for all owned (if applicable), non-owned, borrowed, leased or hired automobiles in an amount of not less than one million dollars (\$1,000,000) per accident.

11.2. In addition, the Charter School shall institute a risk management plan, including policies and practices to address reasonably foreseeable occurrences, and will provide SCSOS with such plan and with annual certification that such policies and practices have been instituted at the Charter School, as specified in Schedule A and Schedule C.

11.3. All liability insurance policies required under this section shall be endorsed to name the County Board, and SCSOS and its employees and agents as additional insureds and that such insurance policy(ies) shall be primary and any insurance or self-insurance maintained by SCSOS, the County and/or its employees shall not be required to contribute with it.

11.4. The Charter School shall provide evidence of all applicable insurance coverage, with additional insured endorsements, to SCSOS (as specified in Schedule A and Schedule C) and will instruct the insurance carrier(s) to inform the SCSOS immediately if the coverage is reduced or becomes inoperative for any reason. The SCSOS may request to see evidence of insurance coverage during site visits.

## 12. Hold Harmless

12.1. The Charter School shall hold harmless, defend, and indemnify the County Board, SCSOS, its officers, agents and employees, from every liability, claim, or demand which may be made by reason of (1) any injury to volunteers; and (2) any injury to person or property sustained by any person, firm, or corporation caused by any intentional or negligent act or omission of the Charter School, its officers, employees or agents. In cases of such liabilities, claims, or demands, the Charter School, at its own expense and risk, shall defend with legal counsel satisfactory to SCSOS all legal proceedings which may be brought against the County Superintendent, the County Board, SCSOS and its officers and employees (who will cooperate fully with the Charter School's attorneys and insurance carriers), and shall satisfy any resulting judgments up to the required amounts that may be rendered against any of them. This indemnity and hold harmless provision shall exclude actions brought by third persons against the County Superintendent, the County Board, SCSOS or their officers and employees arising out of the gross negligence or intentional acts, errors, or omissions of the County Superintendent, the County Board, SCSOS or their directors, employees, officers and agents.

## 13. Facilities

13.1. It is understood and agreed that the County Board and/or the SCSOS have no obligation to provide facilities to the Charter School. If the Charter School seeks facilities for the Charter School from a district which it intends to locate under Proposition 39 (Cal. Ed. Code §47614), it shall follow applicable statute and regulations regarding submission of such a request to a district. As provided in Schedule A, the Charter School shall provide a copy of each Proposition 39 request for the Charter School to SCSOS at the time of submitting its request to any school district, along with any documentation of subsequent documentation in the process as described in implementing regulations at 5 CCR §§11969.1 et seq., whether produced by the Charter School or the district.

- 13.2. The Charter School shall ensure that its facility is located in an area that is properly zoned for operation of a school and that has received a conditional use permit, and that has been cleared for student occupancy by all appropriate local authorities. All facilities must meet all applicable health and fire code requirements and zoning laws. The Charter School will furnish the SCSOS, as provided in Schedule A and Schedule C, with all local approvals (Cal. Ed. Code §47610(d)) including applicable fire marshal clearances, certificates of occupancy, signed building permit inspections and approved zoning variances. The Charter School cannot exempt itself from applicable local zoning or building code ordinances.
- 13.3 SCSOS may conduct a site review to determine that the facilities are clean, safe, Americans with Disabilities Act (ADA) compliant, and have the necessary local approvals to operate.
- 13.4 In the event that the Charter School seeks to purchase, sell, lease facilities, or make a facilities change such as open an additional school site, the Charter School will submit a request for a material revision of its Charter to the County Board for approval, pursuant to Section 23 of this MOU. Approval must be obtained before any additional sites can begin operation.
14. Purposely left blank
15. Purposely left blank
16. Special Education Services/Section 504

The following provisions govern the provision of special education services to Charter School students.

- 16.1. It is understood that all children will have access to the Charter School and no student shall be denied admission due to disability or lack of available services.
- 16.2. For the 2018-19 fiscal year, the Charter School shall be deemed a public school of the County for purposes of special education, in accordance with Education Code Section 47641(b). The County shall forward all state and federal special education revenues generated by the Charter School's enrollment to the Charter School, and the Charter School shall provide all necessary special education instruction and related services in the same manner as special education services are provided in any other school in the County. The Charter School shall use its Local Control Funding Formula revenue to make up any shortfalls from the special education revenues received, and the Charter School shall maintain all liability for its provision of special education and related services to its students.
- 16.3. The Charter School intends to submit a "Written Intent" to the SELPA to become an LEA for the purpose of special education for the 2019-20 fiscal year. If approved by the SELPA and SCC, the Charter School shall participate as a local educational agency in the Sutter County Special Education Local Plan Area ("SELPA") and thus shall be deemed an LEA for purposes of compliance with federal law, the Individuals with Disabilities Education Improvement Act of 2004 ("IDEA") (20 U.S.C. Section 1400 et seq.) and for eligibility for federal and state special education funds pursuant to Education Code Section 47641(a).

16.4 The Charter School shall comply with all Sutter County SELPA policies and requirements. The Parties agree that the following steps have been adequately addressed:

- Notification of the Sutter County SELPA that the Charter School will seek membership for the 2019-20 fiscal year
- Provision of a copy of the Charter to the Sutter County SELPA Administrator
- The Charter petition addresses:
  - o The Child Find process to be implemented
  - o The written process for implementation of a Student Study Team, which is a general education function
  - o The written process to monitor case status, timelines, and legal mandates
  - o Interim placement
  - o The use of all Sutter County SELPA adopted forms and processes
  - o All areas related to special education and/or Section 504 are specially addressed
  - o The County process for oversight of the special education process at the Charter School, including any fiscal compensation for those services
  - o The location where special education services will be provided
  - o The provider of services, and compliance with the Every Student Succeeds Act and the IDEA
  - o The provider of the Special Education Information System ("SEIS"), California Special Education Management Information System ("CASEMIS"), and fiscal services to the Charter School
  - o The process to be implemented by the Charter School for SELPA and/or County compliance monitoring
  - o The Section 504 process to be implemented by the Charter School
  - o The title of the special education contact personnel at the Charter School
  - o The provision of regionalized services and program specialist services
  - o The submission of all federal, state, and SELPA required reports
  - o The SELPA Administrator has been given a copy of the Charter to review for compliance with federal, state, and local plan policy

16.5. IDEA: The Charter School will ensure that no student is denied enrollment on the basis of special education status or disability. The Charter School is solely and independently responsible for compliance with the IDEA and state special education laws, in regard to the determination, provision and financing of special education placement and services for all students seeking to and/or enrolled at the Charter School. The Charter School shall follow the plan for "Plan for Special Education," as outlined in the Charter, albeit as its own LEA.

- 16.6. Funding: Pending LEA status within the Sutter County SELPA, effective July 1, 2019, all special education funding due to the Charter School shall be apportioned through the allocation plan of the Sutter County SELPA, and shall not be forwarded to the County. The Charter School shall not be required to pay a contribution to the County for County-wide special education funding.
- 16.7. Section 504: The Charter School shall comply with Section 504 of the Rehabilitation Act of 1973 ("Section 504"), the Americans with Disabilities Act ("ADA"), and all Office for Civil Rights mandates for students enrolled in the Charter School. The Charter School understands that it is solely responsible for its compliance with Section 504 and the ADA, and that this is not a special education service for which special education funds may be used, even though students at the Charter School may be eligible for such services under Section 504. The Charter School recognizes its legal responsibility to ensure that no qualified person with a disability shall, on the basis of the disability, be excluded from participation, be denied the benefits of, or otherwise be subjected to discrimination under any program of the Charter School. The Charter School understands and agrees that any student who has a physical or mental impairment which substantially limits a major life activity is eligible under Section 504 and may require accommodations be provided by the Charter School to ensure equal access to its programs and activities. The Charter School shall adopt legally compliant Section 504 policies, procedures and forms.
- 16.8. The Charter School agrees to fully and promptly comply with any reasonable requests for information made by the SCSOS with regard to special education services and individual students at the Charter School. The SCSOS may establish regular meetings with the Charter School special education coordinator for purposes of reviewing special education and/or Section 504 compliance. The SCSOS may also take action to monitor the Charter School to ensure that special education and/or Section 504 services are being provided as required by law and applicable SELPA policy.
- 16.9. The Charter School shall develop, maintain, and implement policies and procedures to ensure that eligible students with disabilities are properly identified, assessed by qualified assessors and IEPs or 504 Plans for the students are properly established, implemented and complied with such that a Free and Appropriate Public Education ("FAPE") in the Least Restrictive Environment ("LRE") is provided in accordance with state and federal law. Such policies shall, as specified in Schedule A, be provided to SCSOS.
17. Purposely left blank
18. Funding
- 18.1. The Charter School shall be direct funded in accordance with Cal. Ed. Code §§47630 et seq. Charter School is eligible for a general-purpose entitlement and supplemental funding allocated through the Local Control Funding Formula ("LCFF") under Cal. Ed. Code §§42388 et seq. In addition to LCFF funding, the Charter School may continue to receive Block Grant Funding for eligible expenses from prior years consistent with state law. It shall be the responsibility of the Charter School to apply for funding beyond the basic statutory entitlements of the base grant due to the Charter School under LCFF.



- 18.2. The Parties specifically agree that it is not the responsibility of the SCSOS to provide funding in lieu of property taxes to the Charter School for the Charter School.
- 18.3. In the event that the County Board seeks and receives a voter approved bond, parcel tax, etc., the Charter School shall have no entitlement to any portion of the funds unless otherwise negotiated in advance and agreed to in writing. The Parties shall meet sufficiently in advance of any action by the SCSOS to pursue such measures so as to advise the Charter School and to determine the positions of the Parties. The Charter School agrees that it have no entitlement to funds currently being received, if any, by the County Board and/or the SCSOS under former parcel tax or bond elections.
- 18.4. The Charter School is to operate the Charter School in a financially sound fashion. It is agreed that all loans sought by the Charter School shall be authorized in writing in advance by the Charter Board and shall be the sole responsibility of the Charter School. Notification of loans shall be provided pursuant to Section 10 of this MOU. In no event shall the County Board and/or the SCSOS have any obligation for repayment of such loans.
- 18.5. The SCSOS shall not advance any funds to the Charter School for the Charter School. In addition, the SCSOS shall not act as or provide a line of credit to the Charter School for the Charter School.
- 18.6. The Parties agree that neither the SCSOS nor the County Board shall act as fiscal agent for Non-Profit or the Charter School. It is agreed that the Charter School shall be solely responsible for all fiscal services for the Charter School such as payroll, purchasing, attendance reporting, and completion and submission of state budget forms. SCSOS shall process and transfer to the Charter School all payments received by the SCSOS for the Charter School in a timely fashion.
- 18.7. To the extent that the Charter School wishes to contract with the SCSOS for any services to the Charter School beyond those specified in this agreement, a separate written contract with the SCSOS shall be required and the costs of such services paid in full by the Charter School.
- 18.8. The Charter School will use all revenue received from state and federal sources only for the educational services of the Charter School and for the benefit of the students enrolled and attending the Charter School. Sources of funding must be used in accordance with applicable state and federal statutes, and the terms or conditions, if any, of any grant or donation.
19. Purposely left blank
20. Purposely left blank
21. Purposely left blank
22. Oversight Monitoring
  - 22.1. SCSOS reserves the right to make unannounced visits to the Charter School.
  - 22.2. The Charter School shall be charged an annual oversight fee by SCSOS for the cost of oversight, monitoring, and reporting concerning the Charter School in accordance with Cal. Ed. Code §47613, with such fees capped at 1% of the general purpose revenue received by the Charter School, as defined in Cal. Ed. Code §47632. The oversight fees shall be invoiced quarterly by SCSOS, with

payment due and payable within 30 days of receipt. Oversight fees shall be used to offset consultant and administrative costs required for comprehensive oversight.

23. Material Revisions to Charter

23.1. Changes to the Charter deemed to be material revisions may not be made without prior approval from the County Board per Cal. Ed. Code §47607. Changes to the Charter considered to be material revisions include, but are not limited to, the following:

23.1.1. Substantial changes to the educational program, mission, or vision of the Charter School, including the addition or deletion of a major program component that is a distinctive feature of the Charter School, such as STEM, language immersion, grade level grouping, arts integration, etc.

23.1.2. Adding a classroom-based or non-classroom based program and/or facility not expressly authorized by the Charter.

23.1.3. Changes in enrollment that represent an increase or decrease from the annual enrollment originally projected in the charter petition by more than 25% in any grade level or 10% percent of total enrollment in any given year.

23.1.4. Addition or deletion of grades or grade levels to be served, for the program as a whole or in a given year, not expressly authorized by the Charter, or otherwise required by law.

23.1.5. Changes to facilities, location of facilities, including school sites, resource centers, meeting space, or other satellite facility including the opening of a new facility. Temporary locations rented for annual student testing purposes shall be exempt from this provision.

23.1.6. Changing the name of the Charter School.

23.1.7. Entering into a contract to be managed or operated by any other the Charter School public benefit corporation (or any other corporation or entity), such as an Educational Management Organization or a Charter Management Organization other than the Charter School.

23.1.8. Substantial changes to admission requirements and/or enrollment preferences identified in the Charter.

23.1.9. Substantial changes to the governance structure as described in the corporate bylaws, including but not limited to: changes in the authorized number of board members, method by which sitting board members are removed, method by which new board members are selected, and/or provisions that reduce the size of the quorum required for a meeting and/or majority required for action.

23.2. Changes to the Charter not deemed to be material revisions may be made by the Charter School following notification to SCSOS. Such notice shall be provided, in writing, at least 5 business days in advance of the Charter School board meeting at which the revision is to be approved. Disagreement as to the materiality of the proposed revision/s shall be resolved consistent with the dispute resolution provisions of this MOU.

24. Charter Renewal: the Charter School may seek renewal of the Charter prior to expiration of the Term of the Charter in accordance with statutory provisions. The Charter School shall submit its renewal petition for the next charter term along with a copy of the most recent Annual Report of Activities and/or Local Control Accountability Plan Annual Update to SCSOS, no sooner than September 1st of the fiscal year in which Charter School would cease operations without renewal. SCSOS shall review the charter petition, academic and financial performance, audit reports, annual visitation reports, and may conduct a renewal site visit prior to scheduling the renewal request for consideration by the County Board. To the extent required, the charter renewal petition shall be revised in accordance with current statutes and regulations.

25. Charter Revocation

25.1. The County Board shall have the right to revoke the Charter in accordance with Cal. Ed. Code §§47607, 47607.3 or other applicable statute or regulations. Prior to instituting revocation proceedings, the SCSOS may provide progressive notices that correction of a problem at the Charter School by the Charter School needs to occur with specified time lines. The minimum progression of notification of corrective action for concerns the County Board considers to involve violation(s) of Cal. Ed. Code §47607(c) is as specified in 5 CCR §11968.5.2. Additional notification may be provided, at the sole discretion of SCSOS.

25.2. If the County Board determines, based on report/s of SCSOS, that there is a severe and imminent threat to the health or safety of students and/or staff of the Charter School, and makes such determination in writing, per Cal. Ed. Code §47607(d), it may take immediate action to assure the safety and well-being of the students, staff, and community, consistent with 5 CCR §11968.5.3. Such immediate action, as deemed appropriate by the County Board, in its reasonable discretion, may include but is not limited to revocation of its charter in accordance with Cal. Ed. Code §§47607(d) and/or (e).

25.3. During the period prior to revocation, the Charter School shall have the opportunity to work with the SCSOS or County Board to address the concerns and develop a plan to remediate all areas to the reasonable satisfaction of the County Board.

26. Charter School Closure

26.1. At all times it is operational during the Charter Term, the Charter School will maintain a description of the procedures to be used in the event the Charter School closes, and provide such procedures to SCSOS as specified in Schedule A and Schedule C and post them as specified in Schedule B. Procedures must be compliant with requirements contained in 5 CCR §11962, and consistent with the content of the Charter.

26.2. If the Charter School is to close permanently for any reason (i.e., voluntary surrender, non-renewal, or revocation), the SCSOS on behalf of the County Board shall serve written notice on the Charter School that the closure procedures have been invoked. The Charter School will immediately identify to the SCSOS the specific individual who is responsible for coordinating the Charter School's close out activities. SCSOS will identify a staff person who will work with the Charter School to accomplish all close out activities.

26.3. The Charter School expressly acknowledges the right of the SCSOS, on behalf of the County Superintendent of Schools (pursuant to Cal. Ed. Code §47604.4), to gain full access and copies of all student and business records concerning the Charter School at any time after the County Board gives written notice that it is invoking the closure procedures.

27. Dispute Resolution

Neither party shall assign its rights, duties or privileges under this Agreement, nor shall either party attempt to confer any of its rights, duties or privileges under this Agreement on any third party, without the written consent of the other party. The replacement of the Charter School with any other operating body or governance structure shall be treated as a material revision of the Charter, subject to the review and approval of the County Board pursuant to applicable provisions of the Education Code.

28. Severability

28.1. If any provision or any part of this MOU is for any reason held to be invalid and or unenforceable or contrary to public policy, or statute, the remainder of this MOU shall not be affected thereby and shall remain valid and fully enforceable.

29. Venue

29.1. The Parties agree that any legal action to enforce the terms of this Agreement shall be brought in the appropriate court in Sutter County, California.

30. Non-Assignment

30.1. Neither party shall assign its right, duties or privileges under this Agreement, nor shall either party attempt to confer any of its rights, duties or privileges under this Agreement on any third party, without the written consent of the other party. The replacement of the Charter School with any other operating body or governance structure shall be treated as a material revision of the Charter, subject to the review and approval of the County Board pursuant to applicable provisions of the Education Code.

31. Amendment and Waiver

31.1. Any waiver, amendment, modification, or cancellation of any provisions of this MOU must be in writing and executed by duly authorized representatives of all Parties specifically indicating the intent of the Parties to modify this MOU. No such amendment or waiver shall be effective absent approval or ratification by the County Board and the governing board of the Charter School.

31.2. Proposed revisions to the MOU may be submitted by any of the Parties at any time, through notice duly given in accordance with Section 33.

31.3. The failure of either Party at any time to require performance of any provision hereof shall in no manner affect its right at a later time to enforce such provision.

32. Captions and Section Headings

32.1. The captions and section headings used in the Charter and this MOU are inserted for convenience only and should not affect the meaning or interpretation of the terms of the Charter or this MOU.

33. Notification

33.1. All notices, requests, and other communications under this MOU shall be in writing and mailed or delivered by overnight courier to the proper addresses as follows:

To the County Board at:  
Sutter County Board of Education  
970 Klamath Lane  
Yuba City, CA 95993  
Attn: Board President

To the SCSOS at: Charter Schools Office  
Sutter County Office of Education  
970 Klamath Lane Yuba City, CA 95993  
Attn: Sutter County Superintendent of Schools  
To the Charter School Public Schools at: AeroSTEM Academy  
922 G St.  
Marysville, CA 95901  
Attn: \_\_\_\_\_, CEO

34. Entire Agreement; Counterparts

34.1. This MOU and attached schedules contain the entire agreement of the Parties with respect to the matters covered herein, and supersedes any oral or written understandings or agreements between the Parties with respect to the subject matter of this MOU. This MOU may be executed in counterparts, each of which shall constitute an original. Facsimile copies of signature pages transmitted to other Parties of this MOU shall be deemed equivalent to original signatures on counterparts.

IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be executed by duly authorized officers or representatives set forth below and to be effective as of the Effective Date.

\_\_\_\_\_  
Date

\_\_\_\_\_  
President or Designee, AeroSTEM

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sutter County Superintendent of Schools for  
Sutter County Office of Education

Approved and ratified this \_\_\_\_ of \_\_\_\_, 20\_\_ by the Sutter County Board of Education by the following vote:

AYES: \_\_\_\_\_

NOTES: \_\_\_\_\_

ABSTAINS: \_\_\_\_\_

Certification by the Board Secretary

**SUTTER COUNTY OFFICE OF EDUCATION**

**SCHEDULE A**

**Charter School Reporting and Monitoring**

**Activity**

All information and documents listed below are to be provided to the SCSOS Charter Schools Office by the date shown, unless another date is specified in pre-opening conditions for new schools (Schedule C). Annual updates are required by the dates noted on the schedule. Inform the Charter Schools Office if there are no changes requiring an updated submission. Some information and documents (checked in far right column) must be updated within ten (10) business days of the date any changes are approved.

Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
<b>Basic Charter School Information</b>				
School contact information	<ul style="list-style-type: none"> <li>▪ Name, phone, email and fax for:                             <ul style="list-style-type: none"> <li>○ School leader</li> <li>○ Office/operations manager</li> <li>○ Personnel/HR lead</li> <li>○ Financial reporting lead</li> <li>○ Attendance lead</li> <li>○ Facilities lead</li> <li>○ Special education lead</li> </ul> </li> <li>▪ Emergency phone number for school leader.</li> <li>▪ Physical and mail address of school.</li> <li>▪ Office hours.</li> </ul>	Effective date of Charter	August 1st	√
Organizational chart	Structure of organization from governing board to classroom teacher, including Charter Management Organization, if applicable.	Effective date of Charter	August 1st	
<b>Governance</b>				
Board roster	Names and email addresses of all board members, with end date for current term of service, officers and committee assignments identified.	Effective date of Charter	August 1st	√
Board biographies	Brief summaries of the background and experience of board members	Effective date of Charter	August 1st	√
Board clearance	Certification of clearance of governing board members (criminal background check DOJ and FBI; child abuse registry check)	Effective date of Charter		√
Board election process	Consistent with charter and bylaws, brief description of method for nominating and electing board members	Effective date of Charter	August 1st	√
Board training	Verification of annual Brown Act and Fair Political Practices Act training for board and leadership	Effective date of Charter	August 1st	

Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
Board meeting schedule	Dates, times and locations for all regular meetings of the board for the fiscal year; include all standing committees; identify annual organizational meeting at which board members and officers are elected	Effective date of Charter	August 1st	√
Meeting agendas	Board and standing committee meeting agendas	At time of required posting (Brown Act)		
Meeting minutes	Approved minutes of board and standing committee meetings	Within 2 business days of approval		
Articles of Incorporation	As submitted to the state	Effective date of Charter		√
Bylaws	Latest version approved by the governing board	Effective date of Charter	August 1st	√
501(c)(3) tax-exempt status	Letter from IRS confirming approval of tax exempt status	Effective date of Charter		√
<b>Board Policies</b>				
Conflict of Interest Policy	Conflict policy compliant with Charter and Fair Political Practices Act	Effective date of Charter	August 1st	√
Public Records Act Policy	Procedures to implement the California Public Records Act	Effective date of Charter	August 1st	
Special Education Policy	Including procedures compliant with IDEA and requirements of SELPA; consistent with Charter	Effective date of Charter	August 1st	
Rehabilitation Act §504 Policy	Procedures to ensure compliance with legal requirements; consistent with Charter	Effective date of Charter	August 1st	
English Learner Policy	Procedures to ensure compliance with legal requirements, including identification, placement and reclassification; consistent with Charter	Effective date of Charter	August 1st	
Complaint and/or Internal Dispute Resolution Policy	Including procedures and forms; must include Uniform Complaint Procedure; may include other forms and systems established by school	Effective date of Charter	August 1st	√
Fiscal Management/Control Policy	Internal fiscal control policies and procedures meeting GAAP, including procedures for receipt and disbursement of funds, reconciliation of accounts, contracting, budget preparation, and	Effective date of Charter	August 1st	



Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
	protection of assets			
Health and Safety Policy/ies	Covering student health and wellness practices (including immunizations, medications, screenings, student wellness, and food service) and safety procedures for each campus, including campus supervision, field trip supervision and screening of volunteers	Effective date of Charter	August 1 <sup>st</sup>	
Student Grading/Promotion	Policies and procedures regarding student grading, placement of students by grade, promotion from one grade to the next, and retention in current grade; including samples of parent notifications	Effective date of Charter	August 1 <sup>st</sup>	
Student Free Speech Policy	Standards and procedures regarding student free expression, consistent with applicable state and federal law	Effective date of Charter	August 1 <sup>st</sup>	
Student Discipline Policy	Policies and procedures for student discipline, including behavior expectations, suspension/expulsion standards, and due process; including procedures for students with disabilities	Effective date of Charter	August 1 <sup>st</sup>	√
<b>Administration</b>				
Proof of Insurance	Certificate of insurance in the amounts required by the MOU; SCSOS as additional insured	Effective date of Charter	August 1 <sup>st</sup>	√
Risk Management Plan	Policies and practices to prevent and address reasonably foreseeable risks and incidents occurrences, plus certification that such policies and practices have been instituted	Effective date of Charter	August 1 <sup>st</sup>	
Disclosure of Claims / Litigation	Required disclosure of any pending or actual litigation and/or claim from any party or notice of potential infraction, criminal or civil action	Immediately		
Employee Handbook	Personnel policy/ies and/or documentation provided to all employees regarding terms of employment; including mandated child abuse reporting, non-discrimination, sexual harassment, and complaint procedures	Immediately	August 1 <sup>st</sup>	
Teacher credentials and highly qualified teacher requirements	SCSOS CSO spreadsheet containing specified information on all instructional personnel	1 month before the first day of school	August 15 <sup>th</sup>	√
Certification of screening	Certification that all (new) employees have been subject to criminal background check (FBI and DOJ) and tuberculosis screening	1 month before the first day of school	August 15 <sup>th</sup>	√

Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
STRS/PERS Reporting	Contract with SCSOS for STRS and/or PERS reporting	Effective date of Charter	July 1 <sup>st</sup>	
<b>Student Admission and Enrollment</b>				
Admission, Enrollment and Exit Procedures	Description of process for admission and enrollment of students, consistent with Charter, and including dates for receiving applications and conducting lottery; also addressing process for exit (voluntary withdrawal) and notification of district of residence	Effective date of Charter	August 1 <sup>st</sup>	√
Application Form	Current downloadable or on-line form to apply for admission to the school	Effective date of Charter	October 1 <sup>st</sup> for enrollment for following academic year	
Required Documents	List of information and documents required to complete enrollment of admitted students	Effective date of Charter	January 1 <sup>st</sup> for enrollment for following academic year	
Notices to Parents/Guardians	Copies of all mandated notices to parents and guardians, including those required under NCLB and other applicable law (examples: Title I, Title III, special education, etc.)	1 month before the first day of school	August 15 <sup>th</sup>	
Student/Family Handbook	Material provided to students and families regarding school policies, procedures and expectations; including attendance, discipline, parent volunteers, electronics, dress codes, etc.	1 month before the first day of school	August 15 <sup>th</sup>	
Student Roster	List (SCSOS Excel format) of students admitted, enrolled and on wait list, including student name, CSIS number, DOB, grade enrolled, parent/guardian name/s, home address, phone, district of residence, prior school attended, enrollment status (i.e., admitted but documentation not complete, enrollment completed, wait list)		September 30 <sup>th</sup>	
<b>Facilities</b>				
Facilities Lease Agreement(s)	Lease, rental agreement, facilities use agreement or similar documentation of right to use school facilities	When signed, no later than 2		√

Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
		months before the first day of school		
Building permits	Evidence of ability to occupy the facility for educational purposes and proposed uses, such as Certification of Occupancy, building permits, health department permit, evidence of appropriate zoning, fire marshal inspection, etc.	When completed, no later than 1 month before the first day of school	August 1 <sup>st</sup>	
Updated Facility Inspection ( <i>if charter school renovates or adds classrooms at existing site; new site requires material revision of charter</i> )	School site passes, to satisfaction of SCSOS CSO staff, updated facility inspection based on CDE standards	1 week prior to opening		
<b>Educational Program</b>				
Academic calendar	Calendar of academic year showing holidays, recess periods, staff development days, etc.	Effective date of Charter	1 month before start of school	√
Daily bell schedule for site-based programs	Current schedule of class periods on daily and weekly basis, with arrival and dismissal times for regular and early release days	Effective date of Charter	2 weeks before start of school	
State Assessments	Results from statewide assessments	Upon receipt by the charter school	Annually upon receipt	
SARC	State-mandated School Accountability Report Card		February 1 <sup>st</sup>	
Annual Report of Activities ( <i>reporting on 2013-14 only; discontinued starting 2014-15</i> )	Annual report as required by MOU, using SCSOS CSO template	February 1, 2015		
LCAP ( <i>beginning 2015</i> )	Local Control and Accountability Plan, using state template	June 30, 2015	June 30 <sup>th</sup>	
Curriculum	Scope and sequence for all subjects taught in grades served; to be provided as grades are added	August 1 <sup>st</sup>	August 1 <sup>st</sup> (until all grades completed)	
A-G Approved Courses: High Schools Only	Verification of UC/CSU approval of A-G courses	August 1 <sup>st</sup>	August 1 <sup>st</sup>	

Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
Accreditation: High Schools Only	Documentation of current status of WASC accreditation	Effective date of Charter	August 1 <sup>st</sup>	√
SELPA Documentation (if applicable)	Verification of membership in a Special Education Local Planning Area (SELPA)	Effective date of Charter	August 1 <sup>st</sup>	
Independent Study Program Verification (if applicable)	Documentation verifying compliance with independent study requirements as required by MOU	Effective date of Charter	August 1 <sup>st</sup>	
<b>Attendance Reporting</b>				
20-Day Attendance	Attendance report for new grade or expansion from first 20 days of instruction		1 week before CDE deadline (October)	
First Principal Apportionment (P-1)	Attendance report for first attendance accounting period, in CDE format		1 week before CDE deadline (January)	
Second Principal Apportionment (P-2)	Attendance report for second attendance accounting period, in CDE format		1 week before CDE deadline (May)	
Annual Apportionment (P-Annual)	Attendance report for annual attendance accounting period, in CDE format		1 week before CDE deadline (July)	
Monthly enrollment/attendance	Electronic documentation of monthly enrollment/attendance	15 <sup>th</sup> of first month in which instruction occurs	15 <sup>th</sup> of each month	
Attendance Accounting Procedures	Description of or instructions for attendance accounting	Effective date of Charter	August 1 <sup>st</sup>	
<b>Financial Reporting</b>				
Preliminary Budget	Budget for new fiscal year; completed using SCSOS template, with additional information as requested (i.e., special education)		1 week before July 1 <sup>st</sup> deadline	
Unaudited Actuals Report for prior fiscal year	Report on prior year revenues and expenditures; completed using CDE template		1 week before September 15 <sup>th</sup> CDE deadline	
First Interim Report	Report on first period revenues and expenditures; completed using SCSOS template, with additional information as requested (i.e., special education)		1 week before December 15 <sup>th</sup> CDE	

Item	Description	Due Date	Annual Update (if changed; notify SCSOS if unchanged)	Update within 10 Business Days of any Change
Second Interim Report	Report on second period revenues and expenditures; completed using SCSOS template, with additional information as requested (i.e., special education)		deadline 1 week before March 15 <sup>th</sup> CDE	
<p><i>All financial reports will include back-up information, as specified in the SCSOS templates, and including, but not limited to:</i></p> <ul style="list-style-type: none"> <li>▪ <i>Electronic copy of Alternative Report &amp; Attachments</i></li> <li>▪ <i>MYP Worksheet (for current and 2 subsequent years)</i></li> <li>▪ <i>Assumptions/Narratives Worksheet (current and 2 subsequent years)</i></li> <li>▪ <i>Statement of Cash Flow</i></li> <li>▪ <i>Supplemental Financial Reports (Monthly Statement of Activities and Balance Sheet)</i></li> <li>▪ <i>LCAP Expenditures</i></li> <li>▪ <i>Special Education Staffing and Revenue and Expenditure Report</i></li> </ul>				
Independent Auditor Selection	Notification of independent auditor selected for annual audit		April 1 <sup>st</sup>	
Annual audit	Annual independent financial audit		December 15 <sup>th</sup> for prior fiscal year	
Oversight fees	Payment of invoice for oversight fees	Quarterly	Within 30 days of invoice	
<b>Closure Procedures</b>				
Procedures to be used in event of school closure	Plan for school closure, consistent with charter provisions	Effective date of Charter	August 1 <sup>st</sup>	
Identification of point of contact for closure activities	Name, phone, email, fax and postal address for primary contact in event of school closure	Effective date of Charter	August 1 <sup>st</sup>	
<b>Reports to Other Agencies</b>				
Reports to other state agencies	Copies of all reports or documents that the Charter School is required to submit to any public agency in California, including Annual Charter School Information Survey, PENSEC, claims for facilities reimbursement to CSFA, etc.	When submitted to the state or other public agency		



**SUTTER COUNTY OFFICE OF EDUCATION**

**SCHEDULE B**

**Electronic Posting of Charter School Documents**

All information and documents listed below are to be posted on the Charter School’s website from the initial date specified in pre-opening conditions (Schedule C) throughout the term of the initial charter and all subsequent renewals. As noted in the table, some information and documents must be updated within ten (10) business days of the date changes are approved. All information and documents must be up-to-date as of September 30<sup>th</sup> of each year.

<b>Category</b>	<b>Title</b>	<b>Description</b>	<b>Update to be Posted within 10 Business Days of Change</b>
<b>Basic Charter School Information</b>	School contact information	Name, phone, email and fax for school leader and office manager. Physical and mail address of school. Office hours.	√
	Organization chart	Structure of organization from governing board to classroom teacher, including Charter Management Organization, if applicable.	
<b>Governance</b>	Board roster	Names and email addresses of all board members, with terms of service, officers and committee assignments identified.	√
	Board biographies	Brief summaries of the background and experience of board members	√
	Board election process	Consistent with charter and bylaws, brief description of method for nominating and electing board members	
	Board meeting schedule	Dates, times and locations for all regular meetings of the board for the fiscal year; include all standing committees; identify annual organizational meeting at which board members and officers are elected	√
	Meeting agendas	Board and standing committee meeting agendas, at time of required posting (Brown Act)	
	Meeting minutes	Approved minutes of board and standing committee meetings	
	Charter	Copy of approved charter (without appendices)	
Articles of Incorporation	As submitted to the state		
Bylaws	Latest version approved by the governing board	√	
501(c)(3) tax-exempt	Letter from IRS confirming approval of tax exempt		

Category	Title	Description	Update to be Posted within 10 Business Days of Change
	status	status	
<b>Board Approved Policies</b>	Conflict of Interest Policy	Conflict policy compliant with Charter and California Political Reform Act	
	Special Education Policy	Including procedures compliant with IDEA and requirements of SELPA; consistent with Charter	
	Rehabilitation Act §504 Policy	Procedures to ensure compliance with legal requirements; consistent with Charter	
	English Learner Policy	Procedures to ensure compliance with legal requirements, including identification, placement and reclassification; consistent with Charter	
	Complaint and/or Dispute Resolution Policy	Including procedures and forms; must include Uniform Complaint Procedure; may include other forms and systems established by school	√
<b>Administration</b>	Staff Roster	List of current teachers, aides, coaches and other student services personnel with current assignments	√
	Health and Safety Plan	School site plans addressing campus safety, disaster preparedness, student health and wellness; including information on immunizations, health screenings and school meal program	
	Student, Parent, and/or Family Handbook	Materials provided to student and families regarding school operations; must include information on suspension/expulsion policy	√
	Notices to Parents/Guardians	Copies of all mandated notices to parents and guardians, including those required under NCLB and other applicable law (examples: Title I, Title III, special education, etc.)	
	School Closure Procedure	Plan for school closure, consistent with charter provisions	
	Memorandum of Understanding	Copy of current signed MOU with SCSOS and ACBE	
	Audit	Most recent independent audit	
<b>Student Admission and Enrollment</b>	Admission and Enrollment Procedures	Description of process for admission and enrollment of students, consistent with Charter, and including dates for receiving applications and conducting lottery	√
	Application Form	Current downloadable or on-line form to apply for admission to the school	√
	Required Documents	List of information and documents required to complete enrollment of admitted students	√



<b>Category</b>	<b>Title</b>	<b>Description</b>	<b>Update to be Posted within 10 Business Days of Change</b>
<b>Educational Program</b>	School Accountability Report Card	Most recent SARC	
	Annual Report of Activities	Most recent Annual Report of Activities (not required after February 2015)	
	Local Control and Accountability Plan	Most recent LCAP or annual update	
	Academic Calendar	Current calendar of holidays and school days for the fiscal year	√
	Daily/Weekly Class Schedule	Current schedule of class periods on daily and weekly basis, with arrival and dismissal times for regular and early release days	√
	Accreditation: High Schools Only	Documentation of current status of WASC accreditation	
	A-G Approved Courses: High Schools Only	List, with short descriptions, of current courses approved as A-G for UC/CSU eligibility	



**SUTTER COUNTY OFFICE OF EDUCATION**  
**SCHEDULE C**  
**Charter School Pre-Opening Requirements**

Provision of all documents listed in Schedule C, to the satisfaction of SCSOS, is a condition of opening the Charter School. In the event that the County Board determines that the Non-Profit has failed to comply with these conditions, the County Board may, at its sole discretion, delay the opening of the Charter School by up to one year and specify additional or altered conditions for such delayed opening.

Item	Description	Due Date (all dates prior to school opening)
<b>SCHOOL BASICS</b>		
School contact information	School contact information: school leader name, school phone, school fax, school leader emergency phone, leader email, school address	July 1 <sup>st</sup>
CDE code	Confirmation of receipt of CDS code	July 1 <sup>st</sup>
School leadership	Roster of school leadership (SCSOS Excel format) with phone and email, including: <ul style="list-style-type: none"> <li>• school leader</li> <li>• assistant leader (vice principal, assistant principal, etc.)</li> <li>• on-site coordinators and/or coaches</li> <li>• designated special education coordinator</li> <li>• designated English learner coordinator</li> <li>• designated Section 504 coordinator</li> <li>• designated homeless coordinator</li> <li>• office/operations manager</li> <li>• primary finance/accounting contact</li> <li>• primary human resources contact</li> </ul>	August 1 <sup>st</sup>
Organizational chart	Structure of organization from governing board to classroom teacher, including Charter Management Organization, if applicable.	August 1 <sup>st</sup>
<b>GOVERNANCE</b>		
Final charter	Final copy of charter correctly referencing ACBE and SCSOS	One week prior to ACBE approval of MOU
Articles of Incorporation	As submitted to the state	July 1 <sup>st</sup>
Bylaws	Latest version approved by the governing board	July 1 <sup>st</sup>
501(c)(3) tax-exempt status	Letter from IRS confirming approval of tax exempt status	July 1 <sup>st</sup>
Board roster	Names and email addresses of all board members, with end date for current term of service, officers and committee assignments identified.	September 1 <sup>st</sup>
Board clearance	Certification of clearance of governing board members (criminal background check DOJ and FBI; child abuse registry check)	September 1 <sup>st</sup>
Board training	Verification of annual Brown Act and Fair Political Practices Act training for board and leadership	September 1 <sup>st</sup>
Board meeting schedule	Dates, times and locations for all regular meetings of the board for the fiscal year; include all standing committees; identify annual organizational meeting at which board members and officers are elected	September 1 <sup>st</sup>
Meeting agendas	All board and standing committee meeting agenda for the period from approval of the charter by ACBE to the due date	September 1 <sup>st</sup>

Item	Description	Due Date (all dates prior to school opening)
Meeting minutes	Minutes of all board and standing committee meetings for the period from approval of the charter by ACBE to the due date	September 1 <sup>st</sup>
<b>ADOPTED POLICIES</b>	<b>All policies to be clearly marked with date of most recent board adoption.</b>	
Conflict of Interest Policy	Conflict policy compliant with Charter and Fair Political Practices Act	August 1 <sup>st</sup>
Public Records Act Policy	Procedures implementation of California Public Records Act	August 1 <sup>st</sup>
Special Education Policy	Including procedures compliant with IDEA and requirements of SELPA; consistent with Charter	July 1 <sup>st</sup>
Student Records Policy	FERPA-compliant student records policy, including information on directories and parental access to records	July 1 <sup>st</sup>
Admission/Enrollment Policy	Procedures for admission and enrollment of students in the school, including assurances of non-discrimination	July 1 <sup>st</sup>
Student Discipline Policy	Policies and procedures for student discipline, including behavior expectations, suspension/expulsion standards, and due process; including procedures for students with disabilities	July 1 <sup>st</sup>
Rehabilitation Act §504 Policy	Procedures to ensure compliance with legal requirements; consistent with Charter	July 1 <sup>st</sup>
English Learner Policy	Procedures to ensure compliance with legal requirements, including identification, placement and reclassification; consistent with Charter	July 1 <sup>st</sup>
Complaint and/or Internal Dispute Resolution Policy	Including procedures and forms; must include Uniform Complaint Procedure; may include other forms and systems established by school	July 1 <sup>st</sup>
Fiscal Management/Control Policy	Internal fiscal control policies and procedures meeting GAAP, including procedures for receipt and disbursement of funds, reconciliation of accounts, contracting, budget preparation, and protection of assets	July 1 <sup>st</sup>
Health and Safety Policy/ies	Covering student health and wellness practices (including immunizations, medications, screenings, student wellness, and food service) and safety procedures for each campus, including campus supervision, field trip supervision and screening of volunteers	August 1 <sup>st</sup>
Student Grading/Promotion	Policies and procedures regarding student grading, placement of students by grade, promotion from one grade to the next, and retention in current grade; including samples of parent notifications	August 1 <sup>st</sup>
Student Free Speech Policy	Standards and procedures regarding student free expression, consistent with applicable state and federal law	August 1 <sup>st</sup>
<b>ADMINISTRATION</b>		
Proof of Insurance	Certificate of insurance in the amounts required by the MOU; SCSOS as additional insured	August 1 <sup>st</sup>
Risk Management Plan	Policies and practices to prevent and address reasonably foreseeable risks and incidents occurrences, plus certification that such policies and practices have been instituted	August 1 <sup>st</sup>
Student information system	Contract or other verification of student information/attendance tracking system	July 1 <sup>st</sup>
Student nutrition	Contract or other verification of plan for providing free or reduced price nutritionally adequate meals	August 1 <sup>st</sup>
Health Department	Health department approval for service of food at school facility	August 1 <sup>st</sup>
<b>PERSONNEL</b>		
Employee Handbook	Personnel policy/ies and/or documentation provided to all	July 1 <sup>st</sup>

Item	Description	Due Date (all dates prior to school opening)
	employees regarding terms of employment; including mandated child abuse reporting, non-discrimination, sexual harassment, and complaint procedures	
Teacher credentials and highly qualified teacher requirements	SCSOS CSO spreadsheet containing specified information on all instructional personnel	August 1 <sup>st</sup>
Criminal and TB screening	Certification that all employees have been subject to criminal background check (FBI and DOJ) and tuberculosis screening	August 1 <sup>st</sup>
Safety training	Certification that all employees have been trained in health, safety and emergency procedures	First day of school
Payroll	Contract or other verification of payroll service provider; or identification of individual responsible for payroll processing	July 1 <sup>st</sup>
STRS/PERS Reporting	Contract with SCSOS for STRS and/or PERS reporting	July 1 <sup>st</sup>
Job descriptions	Job descriptions for all school leadership positions (listed above) and teachers (including resource teachers, prep teachers, instructional coaches, etc.)	July 1 <sup>st</sup>
Evaluation	Performance evaluation procedures for all leadership positions (listed above) and teachers (including resource teachers, prep teachers, instructional coaches, etc.)	July 1 <sup>st</sup>
<b>STUDENT ENROLLMENT</b>		
Recruitment materials	Promotional materials and description of outreach/recruitment activities to be undertaken (with dates and locations); including notice of enrollment period (accepting applications, close of applications, lottery, etc.)	January 1 <sup>st</sup>
Admission, Enrollment and Exit Procedures	Description of process for admission and enrollment of students, consistent with Charter, and including dates for receiving applications and conducting lottery; also addressing process for exit (voluntary withdrawal) and notification of district of residence	January 1 <sup>st</sup>
Application Form	Current downloadable or on-line form to apply for admission to the school	January 1 <sup>st</sup>
Required documents/enrollment package	List of information and documents required to complete enrollment of admitted students	January 1 <sup>st</sup>
Verification of sufficient enrollment	Verification that school has completed enrollment process for a number of students in each grade equal to at least 80% of the enrollment projected in its budget for the first year of operation; verification to consist of spreadsheet with student name, DOB, grade enrolled, parent/guardian name/s, home address, phone	July 1 <sup>st</sup>
Student roster	List (SCSOS Excel format) of students admitted, enrolled and on wait list, including student name, CSIS number, DOB, grade enrolled, parent/guardian name/s, home address, phone, district of residence, prior school attended, enrollment status (i.e., admitted, enrollment complete, wait list)	September 30 <sup>th</sup> of first year
Notices to Parents/Guardians	Copies of all mandated notices to parents and guardians, including those required under NCLB and other applicable law (examples: Title I, Title III, special education, etc.)	August 1 <sup>st</sup>
Student/Family Handbook	Material provided to students and families regarding school policies, procedures and expectations; including attendance, discipline, parent volunteers, electronics, dress codes, etc.	August 1 <sup>st</sup>
<b>FACILITY</b>		

Item	Description	Due Date (all dates prior to school opening)
Facilities Lease Agreement(s)	Lease, rental agreement, facilities use agreement or similar documentation of right to use school facilities	July 1 <sup>st</sup>
Building permits	Evidence of compliance with local building code for educational uses, including building permits and zoning, as	1 week prior to opening
Certificate of Occupancy	Valid current Certification of Occupancy for school use	1 week prior to opening
Fire Marshal Inspection	Verification of passage of Fire Marshal inspection of the site	1 week prior to opening
Safety plan	Safety and emergency response plan for specific site/s, covering earthquake, fire, natural disasters, bomb threat and criminal activity lock-down procedures; sample evacuation plans for classrooms; planned rotation of safety drills	2 weeks prior to opening
Facility inspection	School site passes, to satisfaction of SCSOS CSO staff, pre-opening facility inspection based on CDE standards	1 week prior to opening
<b>ACADEMIC PROGRAM</b>		
Academic calendar	Calendar of academic year showing holidays, recess periods, staff development days, etc.	July 1 <sup>st</sup>
Daily bell schedule for site-based programs	Current schedule of class periods on daily and weekly basis, with arrival and dismissal times for regular and early release days	July 1 <sup>st</sup>
LCAP ( <i>beginning 2015</i> )	Local Control and Accountability Plan, using state template	July 1 <sup>st</sup>
Curriculum	Scope and sequence for all subjects in grades to be served in first year	1 week prior to opening
A-G Approved Courses: High Schools Only	Verification of UC/CSU approval of A-G courses	August 1 <sup>st</sup>
Instructional materials	List of instructional materials and textbooks to be used in the first year of operation; copy of orders for materials	August 1 <sup>st</sup>
SELPA Documentation	Verification of membership in a Special Education Local Planning Area (SELPA)	July 1 <sup>st</sup>
Special education services	Signed contract with special education and/or 504 service providers; or identification of individual/s responsible for providing service	August 1 <sup>st</sup>
Independent Study Program Verification ( <i>if applicable</i> )	Documentation verifying compliance with independent study requirements as required by MOU	August 1 <sup>st</sup>
<b>FINANCE</b>		
Attendance Accounting Procedures	Description of or instructions for attendance accounting	August 1 <sup>st</sup>
Preliminary Budget	Budget for first fiscal year of operation; completed using SCSOS template and instructions for additional information, as requested (i.e., MYP, Cash Flow, LCAP expenditures, special education)	1 week before July 1 <sup>st</sup> deadline
Revised Preliminary Budget	Updated/revised budget and cash flow schedule for first fiscal year of operation; completed using SCSOS template, with amounts reflecting actual enrollment and hiring	September 1 <sup>st</sup>
Charter School Annual Information Survey	CDE on-line form designating status of school as direct or indirect funded	CDE due date prior to opening (May)
PENSEC	Pupil Estimates for New or Significantly Expanding Charters (PENSEC) reporting estimated average daily attendance (ADA) and other pupil counts for charter schools that will be newly operational	1 week before CDE due date in fiscal year prior to opening (July)

<b>Item</b>	<b>Description</b>	<b>Due Date (all dates prior to school opening)</b>
Procedures to be used in event of school closure	Plan for school closure, consistent with charter provisions	July 1 <sup>st</sup>
Identification of point of contact for closure activities	Name, phone, email, fax and postal address for primary contact in event of school closure	July 1 <sup>st</sup>
Accounting services	Signed contract with back-office or financial services provider; or identification of individual/s responsible for providing service	July 1 <sup>st</sup>
Bank information for fund transfers	Completed SCSOS forms for transfer of funds from SCSOS to charter school	June 1 <sup>st</sup>
Start-up grant	Public Charter School Grant Program application and subsequent correspondence re: status	July 1 <sup>st</sup>





**SUTTER COUNTY OFFICE OF EDUCATION**  
**SCHEDULE D**  
**Charter-Specific Conditions**

The conditions under which the Charter was granted were specified in the adopted motion of the Sutter County Board of Education approving the charter. Should the County Board determine that the Charter has failed to comply with these conditions, the action granting the Charter shall be nullified and the Charter deemed not to have been granted.

Item	Description	Due Date
MOU	Finalize a Memorandum of Understanding (MOU) among [charter school non-profit], the County Board of Education and the County Superintendent	
Revised charter	Submission of a revised charter petition with language consistent with the charter having been authorized by the Sutter County Board of Education;	
Prior to opening of the Charter for the 2018-2019 School Year, AeroSTEM will:	<ol style="list-style-type: none"> <li>1. Lease a building which meets all the legal requirements to support learning and be safe for students and staff within the boundaries of the Yuba City Unified School District;</li> <li>2. Provide evidence of a Memorandum of Understanding ("MOU") outlining the terms of the loan from CORE to AeroSTEM;</li> <li>3. Update the budget to reflect the cost of Special Education Services provided under the Sutter County SELPA fiscal model;</li> <li>4. Execute an MOU between Sutter County Superintendent of Schools Office and AeroSTEM Charter to address the following matters:               <ol style="list-style-type: none"> <li>a) Address PERS/STRS liability for employees of AeroSTEM;</li> <li>b) Agree to additional buildings/facilities are considered material revisions to the Petition which will require approval by the authorizer; and</li> <li>c) Agree that AeroSTEM will provide to Sutter County Superintendent of Schools agendas and meeting minutes for Board of Directors meetings; and</li> <li>d) Agree to provide a board approved copy of the Employee Handbook.</li> </ol> </li> <li>5. Make changes to the original petition to reflect the Sutter County Superintendent of Schools Board of Education as the authorizing agent and delineate SELPA membership.</li> </ol>	

