

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Wednesday, October 11, 2017

Regular Meeting – 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at www.sutter.k12.ca.us.

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

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
June McJunkin, Member
Karm Bains, Member
Ron Turner, Member

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

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

5.0 Approve Minutes of the September 13, 2017 Regular Meeting –
[**Action Item**]

The minutes of the September 13, 2017, Regular Meeting of the Sutter County Board of Education are presented for approval.

- 6.0 Adopt Resolution Number 17-18-III – GANN Limit Resolution – Barbara Henderson – **[Action Item]**

Resolution Number 17-18-III is presented for Board approval to certify the appropriations in the adopted budget do not exceed the limitations imposed by Article XIIB of the California Constitution, commonly known as the Gann Amendment.

- 7.0 Presentation of the 2016-2017 Unaudited Actuals Financial Report – Barbara Henderson

The 2016-2017 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report. Ms. Henderson will review the report with the Board.

- 8.0 Business Services Report
8.1 Monthly Financial Report – September 2017 – Barbara Henderson
8.2 Donations – Linda Protine

- 9.0 Report on Williams Compliance Visitations on September 12 and 14, 2017 – Dr. Christine McCormick

California Education Code Section 1240 requires the county superintendent to visit deciles 1-3 schools that are designated for review according to the Williams Settlement.

- 10.0 Second Reading – Board Policies – Wendy Bedard and Dr. Christine McCormick **[Action Item]**

The following Board Policies are being presented for their second reading and adoption:

BP 1312.1 – Complaints Concerning Employees
B/AR 1312.1 – Complaints Concerning Employees
BP 1312.3 – Uniform Complaint Procedures
B/AR 1312.3 – Uniform Complaint Procedures
BP 0410 – Nondiscrimination in Programs and Activities

BP 5145.2 – Freedom of Speech/Expression
B/AR 5145.2 – Freedom of Speech/Expression
BP 5145.3 – Nondiscrimination/Harassment
B/AR 5145.3 – Nondiscrimination/Harassment

11.0 Second Reading – Board Bylaws – Dr. Baljinder Dhillon [**Action Item**]

The following Board Bylaws are being presented for their second reading and adoption:

BB 9321 – Closed Session

BB 9500 – County Superintendent’s Remuneration

12.0 First Reading (RESCIND) – Board Policies – Wendy Bedard

The following Board Policies are being presented for their first reading to *Rescind*:

BP 1312.3, AR-Supt 4144 - Uniform Complaint Procedures

B-AR 1312.2, SP-AR 4144 – Uniform Complaint Procedures

13.0 First Reading Board Policies – Dr. Christine McCormick

The following Board Policies are being presented for their first reading:

BP 0420.4 – Charter Schools

B-AR – Charter Schools

14.0 Items from the Superintendent/Board

15.0 Adjournment

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

Agenda Item No. 5.0

BOARD AGENDA ITEM: Approve Minutes of the September 13, 2017 Regular Board Meeting

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Dr. Baljinder Dhillon

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Dr. Baljinder Dhillon

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held September 13, 2017, are presented for approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
September 13, 2017

1.0 CALL TO ORDER

A regular meeting of the Sutter County Board of Education was called to order by President Victoria Lachance, 5:30 p.m., September 13, 2017, 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 Jim Richmond and a moment of silence was held in memory of September 11.

3.0 ROLL CALL OF MEMBERS

Victoria Lachance, President – Present
Jim Richmond, Vice President – Present
Karm Bains, Member – Present
June McJunkin, Member – Present
Ronald Turner, Member – Present

Dr. Baljinder Dhillon, Ex-officio Secretary – Present

Staff Members Present: Wendy Bedard, Dr. Christine McCormick, Barbara Henderson, Linda Protine, James Peters, Lisa Scott, Eric Pomeroy and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board
None.

5.0 Approve Minutes of the August 9, 2017, Regular Sutter County Board of Education Meeting

A motion was made to approve the minutes of the August 9, 2017, Regular Meeting of the Sutter County Board of Education.

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

6.0 Camptonville Academy Community Options for Resources in Education (C.O.R.E.) Aerospace STEM Academy

Chris Mahurin, Director of Camptonville Academy Community Options for Resources in Education (C.O.R.E.) Aerospace STEM Academy, thanked the Board for the opportunity to present and he introduced the staff present. Chris presented a PowerPoint showcasing the academy. He stated that they were part of the Tri-county Stem Grant and that gave them their initial boost for the school. He said this program is ready to start its own

charter school and he hopes to open it in Sutter County; that is the reason he brought this presentation to the Board. He stated that project based learning is a big part of this academy and named a few of the classes: Aerospace Class, a Discover Class, Dinner with an Aviator, and Teen Airplane Build (Sutter County Airport). Half of the students in the academy live in Sutter County. Questions and answers followed the presentation. Mr. Mahurin stated that under Camptonville, they can only have one location and that is why they are looking at moving the academy to Sutter County. Eric commended Mr. Mahurin for the work he has done with this program. This conversation will need to include the school districts in Sutter County.

7.0 Public Hearing For General Waiver For Educational Interpreter Required Skill Level

President Lachance declared the Public Hearing open at 5:51 p.m. Wendy Bedard explained this waiver will allow for an intensive structured opportunity to support one of our current Educational Interpreters to achieve skills needed to become certified at the required 4.0 level, while allowing students continued access to instruction with an interpreter who is continuing to refine their skills under a remediation plan to complete the minimum requirements. There being no comments from the public, President Lachance closed the Public Hearing at 5:52 p.m.

8.0 Approve General Waiver Request for Educational Interpreter Required Skill Level

A motion was made to approve the General Waiver Request for Educational Interpreter Required Skill Level.

<i>Motion:</i>	Karm Bains	<i>Seconded:</i>	Ron Turner
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	5 (Bains, Lachance, McJunkin, Richmond and Turner)		
<i>Noes:</i>	0		
<i>Absent:</i>	0	<i>Abstain:</i>	0

9.0 Public Hearing to Sunshine Bargaining Proposals – Sutter County Superintendent of Schools Staff Association (CTA) and Sutter County Superintendent of Schools for CTA 2017-2018

The Public Hearing was declared open at 5:54 p.m. by President Lachance. Wendy Bedard, Director of Human Resources, presented Sutter County Superintendent of Schools proposals for the 2017-2018 school year to sunshine. There being no comments from the public, President Lachance closed the Public Hearing at 5:55 p.m.

10.0 Disclosure of Collective Bargaining Agreement for Sutter County Superintendent of Schools Employee Association (CSEA), Chapter 634

Barbara Henderson reported that there are no underlying stories, just a disclosure notice. She explained the contents of the disclosure notice with the Board. In 2016-2017 there was a 3% salary schedule increase.

- 11.0 Public Hearing on Sufficiency of Textbooks and/or Instructional Materials
The Public Hearing was declared open at 5:59 p.m. by President Lachance. There being no comments from the public, President Lachance closed the public hearing at 6.00 p.m.

- 12.0 Adopt Resolution No. 17-18-II Sufficiency of Instructional Materials 2017-2018

Dr. Christine McCormick reviewed the list of textbooks and/or instructional materials for students in county-operated programs and requested Board approval of Resolution No. 17-18-II Sufficiency of Instructional Materials 2017-2018.

A motion was made to adopt Resolution No. 17-18-II Sufficiency of Instructional Materials 2017-2018.

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

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

- 13.0 Business Services Report

- 13.1 Monthly Financial Report – August 2017

Barbara Henderson reviewed the report with the Board. Revenue section reflects grant money coming in; a substantial amount of money. June asked about the money for the homeless and how it is being spent. Dr. McCormick said the districts have been trained on the use of the money and Grace Espindola, Program Coordinator for Intervention and Prevention Programs (IPP), trains the districts and provides a list of services that need to be provided to the homeless. The IPP Department makes sure that IEPs have the correct personnel at the table to offer proper services. Chris further stated that the IPP Department staff is responsible for identifying the homeless youth and notifying the school districts.

- 13.2 Sutter County Investment Statement – July 2017

July Investment Report was included in the Board Packet and Barbara reviewed the report with the Board Members. Return is 1.57%

- 13.3 Donations

Linda reported that SCSOS received a very generous donation of various equipment from the Yuba County Charter School; an equipment list was included in the Board Packet. Linda further stated that the equipment will most likely be used in our Industrial Careers Program.

14.0 First Reading – Board Policies – Wendy Bedard and Dr. Christine McCormick

The following Board Policies are being presented for their first reading:

BP 1312.1 – Complaints Concerning Employees

B/AR 1312.1 – Complaints Concerning Employees

BP 1312.3 – Uniform Complaint Procedures

B/AR 1312.3 – Uniform Complaint Procedures

BP 0410 – Nondiscrimination in Programs and Activities

BP 5145.2 – Freedom of Speech/Expression

B/AR 5145.2 – Freedom of Speech/Expression

BP 5145.3 – Nondiscrimination/Harassment

B/AR 5145.3 – Nondiscrimination/Harassment

15.0 First Reading – Board Bylaws – Dr. Baljinder Dhillon

The following Board Bylaws are being presented for their first reading:

BB 9321 – Closed Session

BB 9500 – County Superintendent’s Remuneration

16.0 Facilities Update

James Peters included information in the Board Packet regarding facilities and asked if the Board had any questions regarding projects in progress. There were no questions. He also discussed facilities inventory with the Board. He said people pay rent on the square footage that they occupy. He reviewed the donation of business furniture from Farm Credit West.

17.0 Superintendent’s Salary Schedule 2017-18

Vicky reported that she and Jim served on the Superintendent’s Salary Committee and that they met with Barbara Henderson, Director of Internal Business Services, to discuss current information regarding the Superintendent’s salary. They are recommending a 3% increase in the Superintendent’s Salary Schedule, which is the same percentage CTA offered. They are asking the Board to approve the new salary schedule for 2017-2018, maintain Superintendent Dhillon on Step 2 of the salary schedule and recommend the increase be retro to July 1, 2016.

Motion: Karm Bains *Seconded:* Ron Turner

Action: Motion Carried

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

Noes: 0

Absent: 0 *Abstain:* 0

18.0 ITEMS FROM THE SUPERINTENDENT/BOARD

June said the CCBE Conference (September 8 – 10, 2017) was outstanding and all Board Members agreed. The Board learned a lot about charter schools. Jim stated there are a lot of changes with technology regarding emails, notes, etc.

Bal reminded the Board of the State of Education being held on Friday, September 15th and that she is participating in the Live Oak Festival on Saturday. She also stated that she attended the Yuba College's 90th Anniversary today.

Vicky asked Eric about the boot camp for charter schools that is being held in January 2018 in San Ramon and questioned if the Board should attend. The Board asked for additional information regarding the boot camp and Chris McCormick offered to provide it to the Board. Chris McCormick, Eric Pomeroy and Barbara Henderson attended a three day workshop on charter schools and Chris stated that she came away with the knowledge that we need to support our districts and she talked about the process for a petition. Bal discussed possibly hosting a workshop on Charter Schools for our districts.

19.0 ADJOURNMENT

A motion was made to adjourn the meeting at 6:48 p.m.

Motion: June McJunkin *Seconded:* Ron Turner

Action: Motion Carried

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

Noes: 0

Absent: 0

Abstain: 0

Agenda Item No. 6.0

BOARD AGENDA ITEM: GANN Limit

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Barbara Henderson

X Reports/Presentation

SUBMITTED BY:

Information

Barbara Henderson

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 17-18-III is presented for Board approval to certify that the appropriations in the adopted budget do not exceed the limitations imposed by Article XIII B of the California Constitution, commonly known as the GANN Amendment

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT	2015-16 Actual			2016-17 Actual		
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	1,203,361.51		1,203,361.51			1,006,524.13
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)			0.00			0.00
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	1,203,361.51	0.00	1,203,361.51			1,006,524.13
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	107.97		107.97			85.71
5. Other ADA (Preload/Line B4, PY column)	16,839.28		16,839.28			16,431.97
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2015-16			Adjustments to 2016-17		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2016-17 Annual Report			2017-18 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	85.71		85.71	85.00		85.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	85.71	0.00	85.71	85.00	0.00	85.00
CURRENT YEAR OTHER ADA	2016-17 P2 Report			2017-18 P2 Estimate		
4. Total District Gann ADA (District Form GANN, Line B3)			16,431.97			16,717.14
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	15,499.56		15,499.56	15,557.00		15,557.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,113.58		1,113.58	1,046.00		1,046.00
4. Secured Roll Taxes (Object 8041)	1,264,438.31		1,264,438.31	1,212,256.00		1,212,256.00
5. Unsecured Roll Taxes (Object 8042)	80,725.83		80,725.83	80,617.00		80,617.00
6. Prior Years' Taxes (Object 8043)	1,339.71		1,339.71	1,554.00		1,554.00
7. Supplemental Taxes (Object 8044)	22,154.45		22,154.45	18,019.00		18,019.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	1,385,271.44	0.00	1,385,271.44	1,329,049.00	0.00	1,329,049.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	1,385,271.44	0.00	1,385,271.44	1,329,049.00	0.00	1,329,049.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			615,132.00			701,318.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act			0.00			0.00
22. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
23. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
24. TOTAL EXCLUSIONS (Lines C20 through C23)			615,132.00			701,318.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	8,138,948.00	0.00	8,138,948.00	8,167,082.00		8,167,082.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00	0.00	0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	8,138,948.00	0.00	8,138,948.00	8,167,082.00	0.00	8,167,082.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	35,522,801.07	0.00	35,522,801.07	35,887,064.00		35,887,064.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	196,224.53		196,224.53	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			1,203,361.51			1,006,524.13
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.7938			0.9917
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,006,524.13			1,035,002.45
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			0.00			0.00
6. Inflation Adjustment			1.0537			1.0369
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9758			1.0174
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			0.00			0.00
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,006,524.13			1,035,002.45
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,385,271.44			1,329,049.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			236,384.69			407,271.45
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			9,007.63			9,730.81
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,394,279.07			1,338,779.81
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			227,377.06			397,540.64
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			1,394,279.07			
b. State Subventions (Line D13)			227,377.06			
c. Less: Excluded Appropriations (Line C24)			615,132.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,006,524.13			

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
16. Apply to Program and Other Services						
a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			1,006,524.13			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			0.00			
SUMMARY	2016-17 Actual			2017-18 Budget		
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			1,006,524.13			1,035,002.45
18. Appropriations Subject to the Limit (Line D14d)			1,006,524.13			

* Please provide below an explanation for each entry in the adjustments column.

Barbara Henderson, Director of Internal Services
Gann Contact Person

530-822-2927
Contact Phone Number

**SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

ADOPTION OF GANN LIMIT

RESOLUTION NO. 17-18-III

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including county superintendent of schools offices; and

WHEREAS, the Sutter County Superintendent of Schools must establish a Gann Limit for the 2017-18 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED that the Sutter County Board of Education does provide notice that the attached calculations and documentation of the 2017-18 Gann Limit are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the Sutter County Board of Education does hereby declare that the appropriations in the 2017-18 Budget do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Sutter County Superintendent of Schools provide copies of this resolution along with appropriate attachments to interested citizens of this district.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Sutter County Board of Education, in a meeting thereof held on October 11, 2017 by the following vote:

McJunkin _____; Bains _____; Lachance _____; Richmond _____; Turner _____

Ayes: _____

Noes: _____

Absent: _____

Victoria Lachance, President
Sutter County Board of Education

Dr. Bal Dhillon, Ex-officio Secretary
Sutter County Board of Education

BOARD AGENDA ITEM: Unaudited Actuals

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Internal Business

 X Reports/Presentation

SUBMITTED BY:

 Information

Barbara Henderson

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

Detail of expenditures and revenue including ending fund balance for the 2016-17 fiscal year will be reported.

Sutter County Superintendent of Schools

2016/2017
Unaudited Actuals Report

Presented to the Board
October 11, 2017



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2016-2017
UNAUDITED ACTUALS
FINANCIAL REPORT

OCTOBER 11, 2017



TABLE OF CONTENTS

COE Certification-Form CA	1
Average Daily Attendance	5
Average Daily Attendance-Form A	7
Summary Report of Revenue, Expenditures and Fund Balance	11
General Fund Projections by Department	13
Education Protection Account Report	15
Summary of Interfund Activities-Form SIAA	16
Lottery by Department.....	21
Lottery Report-Form L.....	23
General Fund Revenue and Expenditures	27
Income vs. Expenses and Change in Fund Balance	29
Net Change in Fund Balance by Department	31
General Fund Expenditures by Object-Form 01	33
Other Fund Summary.....	43
Special Education Pass-Through Fund-Form 10	47
Adult Education Fund-Form 11.....	55
Child Development Fund-Form 12.....	67
Cafeteria Special Revenue Fund-Form 13	77
Deferred Maintenance Fund-Form 14	87
Sp. Reserve Fund for Other Than Cap. Outlay Projects-Form 17	97
Sp. Reserve Fund for Capital Outlay Projects-Fund 40	105
Other Enterprise Fund-Form 63	115
Self-Insurance Fund-Form 67	125

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Barbara Henderson

Name

Director of Internal Business Services

Title

530-822-2927

Telephone

BarbaraHe@sutter.k12.ca.us

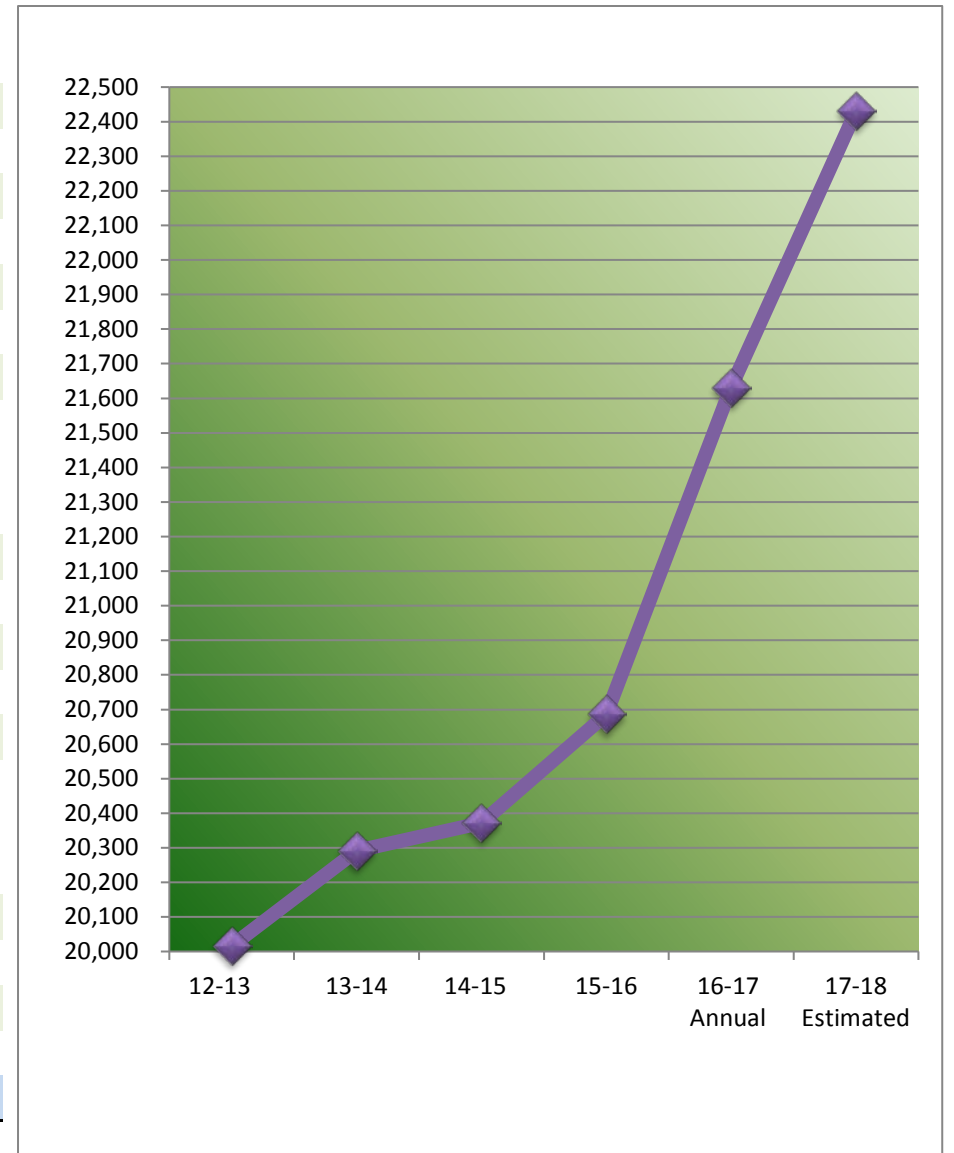
E-mail Address

AVERAGE DAILY ATTENDANCE

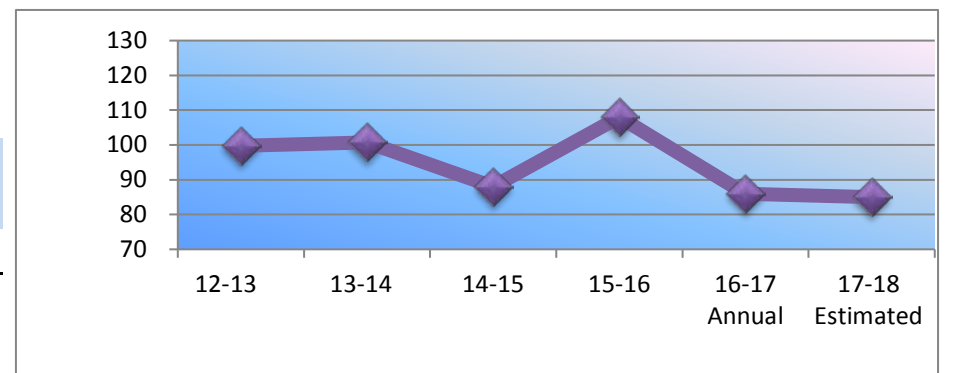


2016-17 Unaudited Actuals Average Daily Attendance

	12-13	13-14	14-15	15-16	16-17	17-18
<u>Districts</u>						
Brittan	436	418	430	437	439	441
Browns	150	158	143	141	149	141
East Nicolaus	324	302	283	272	294	299
Franklin	472	466	460	462	463	462
Live Oak Unified	1,662	1,673	1,683	1,720	1,722	1,722
Marcum Illinois	151	155	162	148	157	154
So. Sutter Charter	2,122	2,081	2,086	2,106	2,230	2,232
Meridian	72	66	73	72	78	73
CA Virtual Academy	-	-	848	755	738	752
California Prep Sutter K-7	-	-	-	96	113	103
California Prep Sutter 8-12	-	-	-	93	161	155
Nuestro	143	136	135	140	143	142
CA Virtual Academy	720	789	-	-	-	-
Sutter Peak Charter Academy	-	-	-	156	357	355
Pleasant Grove	166	185	190	198	193	184
Sutter Union High	638	670	675	707	739	740
Winship-Robbins	172	184	185	170	136	139
Inspire North Charter	-	-	-	-	807	1,450
Winship Community Charter	-	-	-	-	43	52
Yuba City Unified	12,075	12,153	12,130	12,049	11,679	11,853
Twin River Charter	342	385	398	431	437	426
Yuba City Charter	100	174	190	221	243	243
<u>County Operated</u>						
Special Education	271	297	301	311	311	310
	20,016	20,292	20,372	20,686	21,631	22,430
				Annual	Estimated	



<u>County Office</u>						
Comm.School Probation	89	101	88	108	86	85
Comm.School TF	0	-	-	-	-	-
Opportunity School	11	-	-	-	-	-
	100	101	88	108	86	85
				Annual	Estimated	



Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	86.55	85.71	85.71	85.00	85.00	85.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	86.55	85.71	85.71	85.00	85.00	85.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	310.37	310.65	310.37	310.37	310.37	310.37
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	310.37	310.65	310.37	310.37	310.37	310.37
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	396.92	396.36	396.08	395.37	395.37	395.37
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	21,505.89	21,596.29	21,505.89	22,430.28	22,430.28	22,430.28
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SUMMARY OF FUNDS



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2016-17 Unaudited Actuals**

Description	Account Codes	Estimated Actuals	Unaudited Actuals	Budget Development	Difference (Col C - B)	2016-17 Actuals Compared to Budget
		2016-17 (A)	2016-17 (B)	2017-18 (C)	(D)	
A. Revenues						
1) LCFF Sources	8010-8099	\$ 9,497,340	\$ 9,524,219	\$ 9,496,131	(28,088)	-0.3%
2) Federal Revenues	8100-8299	3,469,903	3,372,280	4,740,118	1,367,838	40.6%
3) Other State Revenues	8300-8599	14,943,643	11,563,738	9,541,116	(2,022,622)	-17.5%
4) Other local Revenues	8600-8799	11,608,345	11,062,563	12,109,699	1,047,136	9.5%
TOTAL REVENUES		\$ 39,519,231	\$ 35,522,801	\$ 35,887,064	\$ 364,263	1.0%
B. Expenditures						
1. Certificated Salaries	1000-1999	8,215,325	8,266,681	8,385,290	118,609	1.4%
2. Classified Salaries	2000-2999	10,362,417	10,174,416	11,670,530	1,496,114	14.7%
3. Employee Benefits	3000-3999	6,354,434	5,878,301	6,799,575	921,274	15.7%
4. Books and Supplies	4000-4999	1,101,638	744,878	939,371	194,493	26.1%
5. Services, Other Operation	5000-5999	10,457,656	5,877,795	5,108,842	(768,953)	-13.1%
6. Capital Outlay	6000-6999	1,814,218	889,726	407,282	(482,444)	-54.2%
7. Other Outgo	7100-7299	5,107,621	5,773,415	205,669	(5,567,746)	-96.4%
	7400-7499				-	0.0%
8. Direct Support/Indirect	7300-7399	(76,905)	(74,850)	(91,919)	(17,069)	22.8%
TOTAL EXPENDITURES		\$ 43,336,404	\$ 37,530,362	\$ 33,424,640	\$ (4,105,722)	-10.9%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)						
		\$ (3,817,173)	\$ (2,007,561)	\$ 2,462,424	\$ 4,469,985	-222.7%
D. Other Financing Sources/Uses						
1. Transfers In	8910-8979	\$ 4,250,025	\$ 4,484,411	\$ 120,463	(4,363,948)	-97.3%
2. Transfer Out	7610-7629	1,495,674	1,606,174	2,520,846	914,672	56.9%
3. Contributions	8980-8999				-	0.0%
Total, Other Fin Sources/Uses		\$ 2,754,351	\$ 2,878,237	\$ (2,400,383)	\$ (5,278,620)	-183.4%
E. Net Change to Fund Balance						
		\$ (1,062,822)	\$870,676	\$ 62,041	\$ (808,635)	-92.9%
F. Fund Balance (Fund 01 only)						
1. Beginning Balance		\$ 8,177,329	\$ 8,177,329	\$ 9,048,006	\$ 870,676	10.6%
2. Adjustments/Restatements				\$ -		
Ending Balance		\$ 7,114,507	9,048,006	9,110,047	\$ 62,041	0.7%
G. Components of Ending Fund Balance						
Designated Amounts	9711-9730	\$ 13,247	\$ 200,115	\$ 10,000		
Legally Restricted	9740-9760	\$ 2,670,033	\$ 4,446,409	\$ 4,589,871		
Assigned	9780	\$ 2,189,624	\$ 2,444,654	\$ 2,712,901.54		
Res Economic Uncertainties	9789	\$ 2,241,604	\$ 1,956,827	\$ 1,797,274		
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -		

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	724,015.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		724,015.00
EXPENDITURES AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	0.00
Classified Salaries	2000-2999	568,989.00
Employee Benefits	3000-3999	155,026.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999, except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		724,015.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		724,015.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Unaudited Actuals
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(101,994.01)	0.00	(74,850.37)				
Other Sources/Uses Detail					4,484,410.66	1,606,174.08		
Fund Reconciliation							545,839.96	1,872,065.73
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							607,848.02	560.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	79,877.35	0.00	52,434.16	0.00				
Other Sources/Uses Detail					4,433.43	0.00		
Fund Reconciliation							37,090.18	168,207.38
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.64	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.03	2,803.35
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	18,415.57	0.00				
Other Sources/Uses Detail					400,000.00	65,630.95		
Fund Reconciliation							0.00	66,112.35
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7.45		
Fund Reconciliation							0.00	7.45
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					88,640.65	4,183,156.47		
Fund Reconciliation							88,640.65	64,974.10
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							100,000.00	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

Unaudited Actuals
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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	22,116.66	0.00						
Other Sources/Uses Detail					13,100.00	235,615.79	38,486.85	243,175.33
Fund Reconciliation								
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					1,000,000.00	0.00	1,000,000.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	101,994.01	(101,994.01)	74,850.37	(74,850.37)	6,090,584.74	6,090,584.74	2,417,905.69	2,417,905.69

LOTTERY REPORT



2016-17 UNAUDITED ACTUAL - LOTTERY

	15-16 Ending	16-17 Revenue	16-17 Expense	Net change	16-17 Ending
Sp Ed Un.	-	47,599.48	47,599.48	-	-
Sp Ed Res.	20,345.80	9,194.09	29,539.89	(20,345.80)	-
One Stop Un.	60,246.78	-	11,727.02	(11,727.02)	48,519.76
One Stop Res.	21,046.61	-	16,134.00	(16,134.00)	4,912.61
ROP Un.	-	-	-	-	-
ROP Res.	82,524.16	-	81,900.00	(81,900.00)	624.16
Alt Ed Un.	34,439.79	19,960.09	7,416.39	12,543.70	46,983.49
Alt Ed Res.	12,255.14	6,415.96	11,876.86	(5,460.90)	6,794.24
SELPA Un.	3,288.86	850.00	1,579.54	(729.54)	2,559.32
SELPA Res.	-	-	-	-	-
Total Unrestricted	97,975.43	68,409.57	68,322.43	87.14	98,062.57
Total Restricted	136,171.71	15,610.05	139,450.75	(123,840.70)	12,331.01
Total Lottery	234,147.14	84,019.62	207,773.18	(123,753.56)	110,393.58

2017-18 ESTIMATED BUDGET - LOTTERY

	16-17 Ending	17-18 Revenue	17-18 Expense	Net change	Est. End. 17-18
Sp Ed Un.	-	46,094.00	46,094.00	-	-
Sp Ed Res.	-	14,670.00	14,670.00	-	-
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	12,816.00	7,600.00	5,216.00	52,199.49
Alt Ed Res.	6,794.24	4,005.00	-	4,005.00	10,799.24
SELPA Un.	2,559.32	850.00	850.00	-	2,559.32
SELPA Res.	-	-	-	-	-
Total Unrestricted	98,062.57	59,760.00	61,194.00	(1,434.00)	96,628.57
Total Restricted	12,331.01	19,161.00	15,156.00	4,005.00	16,336.01
Total Lottery	110,393.58	78,921.00	76,350.00	2,571.00	112,964.58

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	97,975.43		136,171.71	234,147.14
2. State Lottery Revenue	8560	68,409.57		15,610.05	84,019.62
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		166,385.00	0.00	151,781.76	318,166.76
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	52,865.02		43,755.75	96,620.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	8,807.41			8,807.41
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			13,795.00	13,795.00
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		81,900.00	81,900.00
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)		68,322.43	0.00	139,450.75	207,773.18
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	98,062.57	0.00	12,331.01	110,393.58
D. COMMENTS:					
AMOUNTS LISTED IN SHADED AREAS FOR RESOURCE #6300 ARE THE TOTAL FUNDS TRANSFERRED TO OUR DISTRICTS TO BE USED FOR INSTRUCTIONAL MATERIALS PURPOSE AS PER MOU ON FILE.					

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.

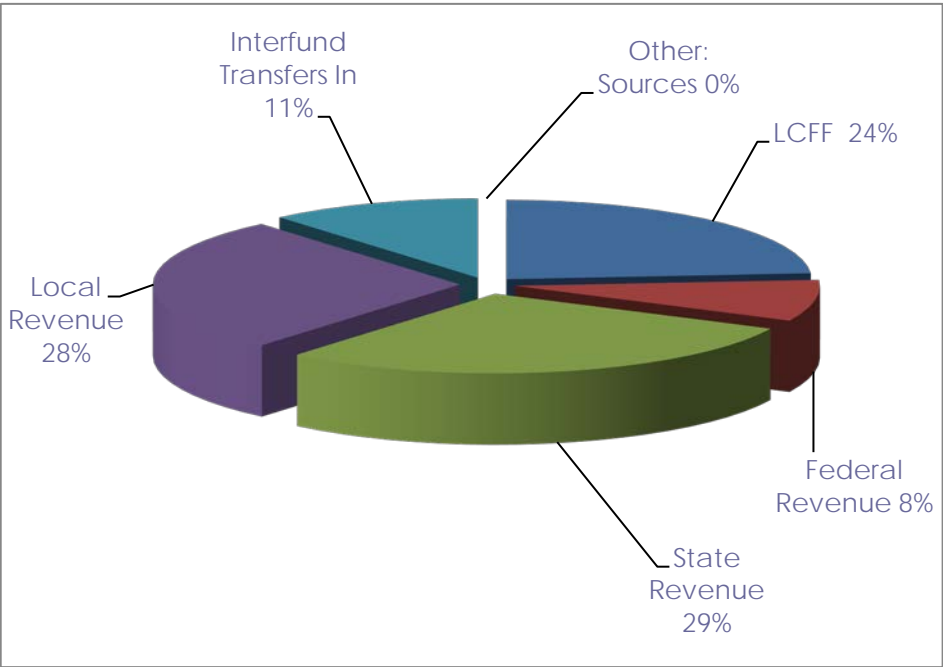
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

COUNTY SCHOOL SERVICE FUND



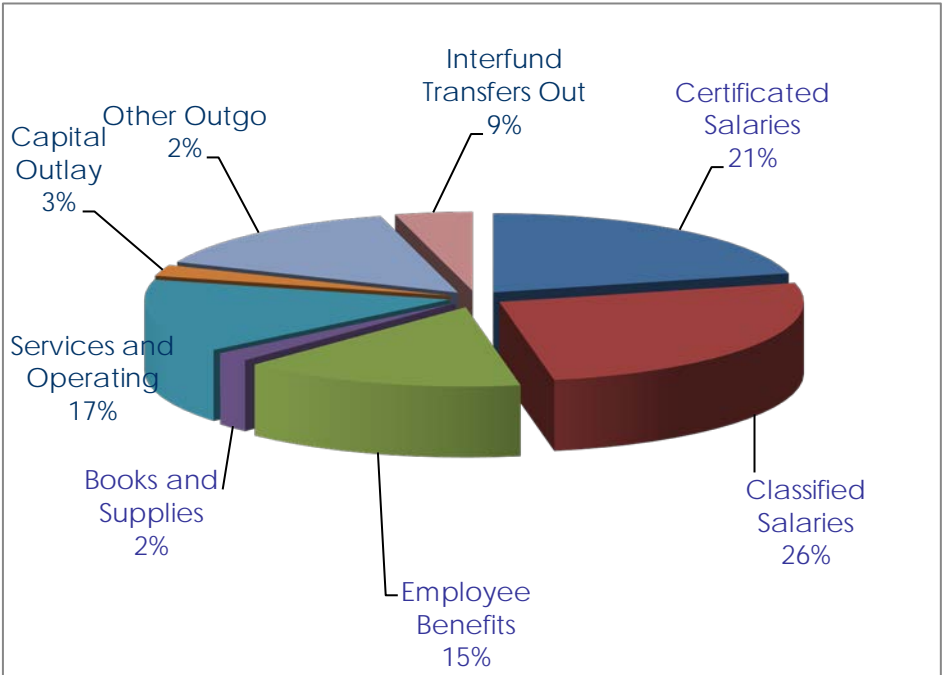
Sutter County Superintendent of Schools
2016-17

General Fund Revenue



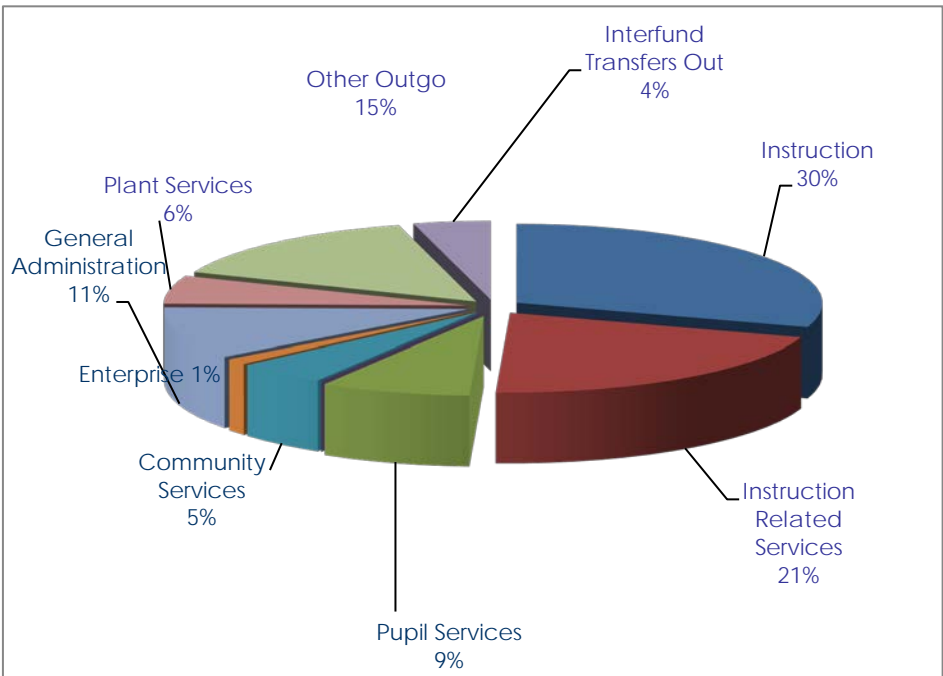
LCFF	9,524,219
Federal Revenue	3,372,280
State Revenue	11,563,738
Local Revenue	11,062,563
Interfund Transfers In	4,484,411
Other: Sources	0
	<u>\$ 40,007,212</u>

General Fund Expenditures



Certificated Salaries	8,266,681
Classified Salaries	10,174,416
Employee Benefits	5,878,301
Books and Supplies	744,878
Services and Operating	5,877,795
Capital Outlay	889,726
Other Outgo	5,698,565
Interfund Transfers Out	1,606,174
	<u>\$ 39,136,536</u>

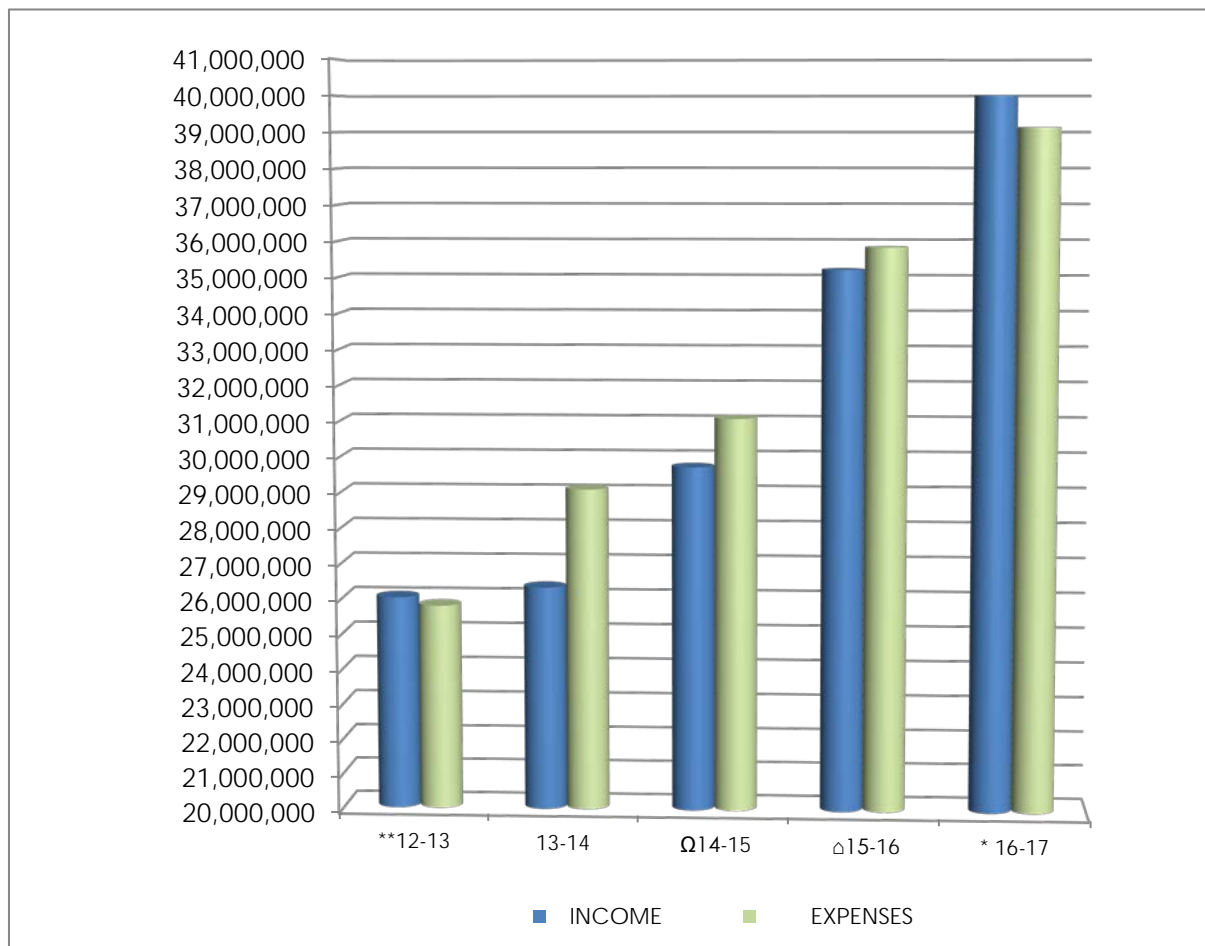
General Fund Expenditures by Function



Instruction	11,727,366
Instruction Related Services	8,134,025
Pupil Services	3,124,769
Ancillary Services	-
Community Services	1,889,697
Enterprise	468,768
General Administration	4,148,122
Plant Services	2,249,201
Other Outgo	5,788,415
Interfund Transfers Out	1,606,174
	<u>\$ 39,136,535</u>

2016-17 UNAUDITED ACTUALS

Income and Expenses



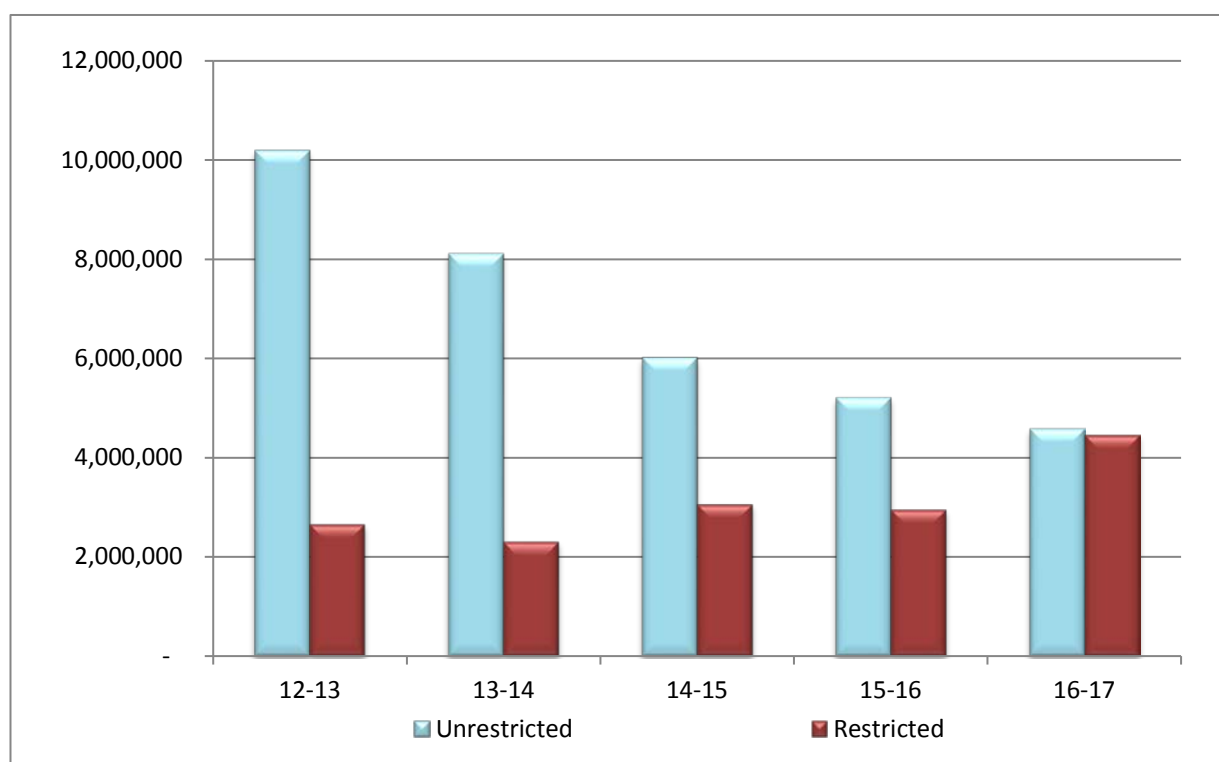
* Purchased Gateway Building #300

Ω Funds Transferred to Special Reserve

**SELPA Pass Through Fund

Δ Purchase Harter Property & Funds transferred to Spec Reserve

General Fund Balance



Net Change in Fund Balance by Department As of 06/30/2017

2015-16 Beginning Balance	TF-9795 Beginning Balance Adjustment	2016-17 Revenue	2016-17 Expense	2016-17 Ending Balance	2016-17 Net Change
---------------------------------	-----------------------------------------------	--------------------	--------------------	---------------------------	-----------------------

Unrestricted

COE	4,660,289.62	-	8,698,019.93	9,055,793.08	4,302,516.47	(357,773.15)
Special Ed.	16,466.31	-	51,299.17	65,765.59	1,999.89	(14,466.42)
One Stop	107,071.11	-	192,544.28	232,501.39	67,114.00	(39,957.11)
ES Administration	1,043.16	-	635,813.36	636,856.52	-	(1,043.16)
ES I P P	23,799.75	-	94,850.45	97,529.81	21,120.39	(2,679.36)
ES Shady Creek	-	-	1,592,898.71	1,592,898.71	-	-
ES BTSA	-	-	521,784.82	521,784.82	-	-
ES BTSA IC	-	-	-	-	-	-
ES Student Support	-	-	129,641.25	129,641.25	-	-
ROP	-	-	1,308,314.37	1,308,314.37	-	-
Alt Ed.	494,775.86	-	1,394,374.03	1,475,295.04	413,854.85	(80,921.01)
SELPA	97,086.60	-	850.00	3,967.68	93,968.92	(3,117.68)
MAA	(178,603.99)	-	302,187.00	432,974.69	(309,391.68)	(130,787.69)
	5,221,928.42	-	14,922,577.37	15,553,322.95	4,591,182.84	(630,745.58)

Restricted

COE	536,237.01	-	1,456,429.59	1,468,665.45	524,001.15	(12,235.86)
Special Ed.	650,400.70	-	14,149,689.01	14,051,584.02	748,505.69	98,104.99
One Stop	185,563.04	-	3,442,311.75	3,465,899.11	161,975.68	(23,587.36)
ES Administration	53,398.14	-	144,609.98	156,409.77	41,598.35	(11,799.79)
ES I P P	1,512.83	-	326,477.57	326,686.13	1,304.27	(208.56)
ES Shady Creek	1,141.77	-	-	-	1,141.77	-
ES BTSA	-	-	48,257.42	48,257.42	-	-
ES BTSA IC	-	-	-	-	-	-
ES Student Support	-	-	133,817.00	31,837.27	101,979.73	101,979.73
ROP	82,524.16	-	2,157,405.29	2,239,305.29	624.16	(81,900.00)
Alt Ed.	19,131.66	-	314,664.45	245,863.40	87,932.71	68,801.05
Selpa	1,425,491.61	-	2,910,972.30	1,548,704.55	2,787,759.36	1,362,267.75
MAA	-	-	-	-	-	-
	2,955,400.92	-	25,084,634.36	23,583,212.41	4,456,822.87	1,501,421.95

Totals	8,177,329.34	-	40,007,211.73	39,136,535.36	9,048,005.71	870,676.37
---------------	---------------------	----------	----------------------	----------------------	---------------------	-------------------

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,981,756.44	542,463.00	9,524,219.44	8,975,685.00	520,446.00	9,496,131.00	-0.3%
2) Federal Revenue		8100-8299	119,812.00	3,252,468.35	3,372,280.35	403,754.00	4,336,364.00	4,740,118.00	40.6%
3) Other State Revenue		8300-8599	232,773.01	11,330,964.85	11,563,737.86	59,859.00	9,481,257.00	9,541,116.00	-17.5%
4) Other Local Revenue		8600-8799	1,975,141.82	9,087,421.60	11,062,563.42	2,102,398.00	10,007,301.00	12,109,699.00	9.5%
5) TOTAL, REVENUES			11,309,483.27	24,213,317.80	35,522,801.07	11,541,696.00	24,345,368.00	35,887,064.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,800,881.46	6,465,799.66	8,266,681.12	1,720,793.00	6,664,497.00	8,385,290.00	1.4%
2) Classified Salaries		2000-2999	3,941,196.28	6,233,219.30	10,174,415.58	4,054,557.00	7,615,973.00	11,670,530.00	14.7%
3) Employee Benefits		3000-3999	1,728,065.83	4,150,235.02	5,878,300.85	1,728,858.00	5,070,717.00	6,799,575.00	15.7%
4) Books and Supplies		4000-4999	412,489.99	332,388.27	744,878.26	453,190.00	486,181.00	939,371.00	26.1%
5) Services and Other Operating Expenditures		5000-5999	1,936,453.03	3,941,342.28	5,877,795.31	2,130,983.00	2,977,859.00	5,108,842.00	-13.1%
6) Capital Outlay		6000-6999	216,466.50	673,259.34	889,725.84	337,282.00	70,000.00	407,282.00	-54.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	5,313,602.50	459,812.19	5,773,414.69	6,650.00	199,019.00	205,669.00	-96.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,402,006.72)	1,327,156.35	(74,850.37)	(1,714,607.00)	1,622,688.00	(91,919.00)	22.8%
9) TOTAL, EXPENDITURES			13,947,148.87	23,583,212.41	37,530,361.28	8,717,706.00	24,706,934.00	33,424,640.00	-10.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,637,665.60)	630,105.39	(2,007,560.21)	2,823,990.00	(361,566.00)	2,462,424.00	-222.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,484,410.66	0.00	4,484,410.66	120,463.00	0.00	120,463.00	-97.3%
b) Transfers Out		7600-7629	1,606,174.08	0.00	1,606,174.08	2,520,846.00	0.00	2,520,846.00	56.9%
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	(871,316.56)	871,316.56	0.00	(494,614.00)	494,614.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,006,920.02	871,316.56	2,878,236.58	(2,894,997.00)	494,614.00	(2,400,383.00)	-183.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(630,745.58)	1,501,421.95	870,676.37	(71,007.00)	133,048.00	62,041.00	-92.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,221,928.42	2,955,400.92	8,177,329.34	4,591,182.84	4,456,822.87	9,048,005.71	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,221,928.42	2,955,400.92	8,177,329.34	4,591,182.84	4,456,822.87	9,048,005.71	10.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,221,928.42	2,955,400.92	8,177,329.34	4,591,182.84	4,456,822.87	9,048,005.71	10.6%
2) Ending Balance, June 30 (E + F1e)			4,591,182.84	4,456,822.87	9,048,005.71	4,520,175.84	4,589,870.87	9,110,046.71	0.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	179,701.93	10,413.42	190,115.35	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	4,446,409.45	4,446,409.45	0.00	4,589,870.87	4,589,870.87	3.2%
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	2,444,654.14	0.00	2,444,654.14	2,712,901.54	0.00	2,712,901.54	11.0%
COE	0000	9780	2,057,925.20		2,057,925.20				
Special Education	0000	9780	1,999.89		1,999.89				
One Stop	0000	9780	67,114.00		67,114.00				
ES IPP	0000	9780	21,120.39		21,120.39				
Alternative Education	0000	9780	413,854.85		413,854.85				
SELPA	0000	9780	93,968.92		93,968.92				
MAA	0000	9780	(309,391.68)		(309,391.68)				
One Stop	1100	9780	48,519.76		48,519.76				
Alternative Education	1100	9780	46,983.49		46,983.49				
SELPA	1100	9780	2,559.32		2,559.32				
COE	0000	9780				2,062,256.17		2,062,256.17	
Special Education	0000	9780				4,959.31		4,959.31	
One Stop	0000	9780				93,124.11		93,124.11	
ES Administration	0000	9780				1,043.16		1,043.16	
ES IPP	0000	9780				6,629.75		6,629.75	
Alternative Education	0000	9780				105,501.86		105,501.86	
SELPA	0000	9780				94,797.60		94,797.60	
MAA	0000	9780				247,961.01		247,961.01	
One Stop	1100	9780				46,775.78		46,775.78	
Alternative Education	1100	9780				45,466.78		45,466.78	
SELPA	1100	9780				4,386.01		4,386.01	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,956,826.77	0.00	1,956,826.77	1,797,274.30	0.00	1,797,274.30	-8.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,976,694.60	4,002,645.98	9,979,340.58				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	7,400.00	0.00	7,400.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	108,092.57	8,107,613.52	8,215,706.09				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	545,279.96	560.00	545,839.96				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	179,701.93	10,413.42	190,115.35				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,827,169.06	12,121,232.92	18,948,401.98				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	971,768.51	2,936,766.96	3,908,535.47				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,264,217.71	607,848.02	1,872,065.73				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,119,795.07	4,119,795.07				
6) TOTAL, LIABILITIES			2,235,986.22	7,664,410.05	9,900,396.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,591,182.84	4,456,822.87	9,048,005.71				

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,429,781.00	0.00	7,429,781.00	7,412,516.00	0.00	7,412,516.00	-0.2%
Education Protection Account State Aid - Current Year		8012	709,167.00	0.00	709,167.00	754,566.00	0.00	754,566.00	6.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,499.56	0.00	15,499.56	15,557.00	0.00	15,557.00	0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,113.58	0.00	1,113.58	1,046.00	0.00	1,046.00	-6.1%
County & District Taxes									
Secured Roll Taxes		8041	1,264,438.31	0.00	1,264,438.31	1,212,256.00	0.00	1,212,256.00	-4.1%
Unsecured Roll Taxes		8042	80,725.83	0.00	80,725.83	80,617.00	0.00	80,617.00	-0.1%
Prior Years' Taxes		8043	1,339.71	0.00	1,339.71	1,554.00	0.00	1,554.00	16.0%
Supplemental Taxes		8044	22,154.45	0.00	22,154.45	18,019.00	0.00	18,019.00	-18.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,524,219.44	0.00	9,524,219.44	9,496,131.00	0.00	9,496,131.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(542,463.00)	542,463.00	0.00	(520,446.00)	520,446.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,981,756.44	542,463.00	9,524,219.44	8,975,685.00	520,446.00	9,496,131.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	392,974.00	392,974.00	0.00	355,456.00	355,456.00	-9.5%
Special Education Discretionary Grants		8182	0.00	89,458.55	89,458.55	0.00	88,661.00	88,661.00	-0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		105,344.00	105,344.00		87,957.00	87,957.00	-16.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		2,518.42	2,518.42		2,301.00	2,301.00	-8.6%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		63,700.51	63,700.51		35,796.00	35,796.00	-43.8%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	119,812.00	2,542,278.87	2,662,090.87	403,754.00	3,709,999.00	4,113,753.00	54.5%
TOTAL, FEDERAL REVENUE			119,812.00	3,252,468.35	3,372,280.35	403,754.00	4,336,364.00	4,740,118.00	40.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		6,591,676.00	6,591,676.00		6,651,666.00	6,651,666.00	0.9%
Prior Years	6500	8319		103,663.00	103,663.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	257,573.00	257,573.00	0.00	257,573.00	257,573.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	127,497.00	0.00	127,497.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	68,409.57	15,610.05	84,019.62	59,760.00	19,161.00	78,921.00	-6.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		111,142.57	111,142.57		177,429.00	177,429.00	59.6%
California Clean Energy Jobs Act	6230	8590		199,422.00	199,422.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	36,866.44	4,051,878.23	4,088,744.67	99.00	2,375,428.00	2,375,527.00	-41.9%
TOTAL, OTHER STATE REVENUE			232,773.01	11,330,964.85	11,563,737.86	59,859.00	9,481,257.00	9,541,116.00	-17.5%

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	45,224.75	0.00	45,224.75	59,545.00	0.00	59,545.00	31.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	196,224.53	0.00	196,224.53	200,000.00	0.00	200,000.00	1.9%
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	1,380,207.57	1,868,900.79	3,249,108.36	1,350,315.00	2,555,326.00	3,905,641.00	20.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,428.11	256,091.91	259,520.02	8,000.00	410,134.00	418,134.00	61.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	350,056.86	265,946.90	616,003.76	484,538.00	89,752.00	574,290.00	-6.8%
Tuition		8710	0.00	6,696,482.00	6,696,482.00	0.00	6,952,089.00	6,952,089.00	3.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,975,141.82	9,087,421.60	11,062,563.42	2,102,398.00	10,007,301.00	12,109,699.00	9.5%
TOTAL, REVENUES			11,309,483.27	24,213,317.80	35,522,801.07	11,541,696.00	24,345,368.00	35,887,064.00	1.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	527,676.22	4,353,338.01	4,881,014.23	461,186.00	4,356,982.00	4,818,168.00	-1.3%
Certificated Pupil Support Salaries		1200	17,695.39	1,020,905.74	1,038,601.13	0.00	1,235,477.00	1,235,477.00	19.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,240,109.85	1,031,796.32	2,271,906.17	1,238,607.00	1,011,585.00	2,250,192.00	-1.0%
Other Certificated Salaries		1900	15,400.00	59,759.59	75,159.59	21,000.00	60,453.00	81,453.00	8.4%
TOTAL, CERTIFICATED SALARIES			1,800,881.46	6,465,799.66	8,266,681.12	1,720,793.00	6,664,497.00	8,385,290.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,344.64	3,191,701.45	3,194,046.09	1,050.00	3,635,512.00	3,636,562.00	13.9%
Classified Support Salaries		2200	325,693.30	1,294,616.94	1,620,310.24	308,530.00	1,361,122.00	1,669,652.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	1,479,006.01	411,414.10	1,890,420.11	1,536,499.00	385,017.00	1,921,516.00	1.6%
Clerical, Technical and Office Salaries		2400	1,957,824.77	745,249.92	2,703,074.69	2,019,468.00	755,613.00	2,775,081.00	2.7%
Other Classified Salaries		2900	176,327.56	590,236.89	766,564.45	189,010.00	1,478,709.00	1,667,719.00	117.6%
TOTAL, CLASSIFIED SALARIES			3,941,196.28	6,233,219.30	10,174,415.58	4,054,557.00	7,615,973.00	11,670,530.00	14.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	209,533.64	1,214,537.24	1,424,070.88	277,360.00	1,469,139.00	1,746,499.00	22.6%
PERS		3201-3202	483,566.14	640,871.07	1,124,437.21	550,930.00	949,051.00	1,499,981.00	33.4%
OASDI/Medicare/Alternative		3301-3302	295,450.44	539,867.62	835,318.06	294,121.00	668,902.00	963,023.00	15.3%
Health and Welfare Benefits		3401-3402	395,315.04	1,303,741.07	1,699,056.11	434,949.00	1,543,191.00	1,978,140.00	16.4%
Unemployment Insurance		3501-3502	2,869.61	6,391.71	9,261.32	2,813.00	11,583.00	14,396.00	55.4%
Workers' Compensation		3601-3602	116,952.11	255,898.11	372,850.22	87,905.00	217,798.00	305,703.00	-18.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,250.86	127,051.06	184,301.92	85,363.00	211,053.00	296,416.00	60.8%
Other Employee Benefits		3901-3902	167,127.99	61,877.14	229,005.13	(4,583.00)	0.00	(4,583.00)	-102.0%
TOTAL, EMPLOYEE BENEFITS			1,728,065.83	4,150,235.02	5,878,300.85	1,728,858.00	5,070,717.00	6,799,575.00	15.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	16,663.41	37,898.37	54,561.78	0.00	48,370.00	48,370.00	-11.3%
Books and Other Reference Materials		4200	0.00	1,328.98	1,328.98	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	341,104.26	263,630.80	604,735.06	383,644.00	352,933.00	736,577.00	21.8%
Noncapitalized Equipment		4400	54,722.32	29,530.12	84,252.44	69,546.00	84,878.00	154,424.00	83.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			412,489.99	332,388.27	744,878.26	453,190.00	486,181.00	939,371.00	26.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	598,750.90	1,627,050.83	2,225,801.73	282,201.00	227,350.00	509,551.00	-77.1%
Travel and Conferences		5200	84,198.83	188,292.84	272,491.67	69,932.00	271,740.00	341,672.00	25.4%
Dues and Memberships		5300	49,209.26	17,347.40	66,556.66	55,918.00	22,080.00	77,998.00	17.2%
Insurance		5400 - 5450	107,576.14	2,341.00	109,917.14	121,003.00	2,763.00	123,766.00	12.6%
Operations and Housekeeping Services		5500	302,688.35	0.00	302,688.35	354,265.00	0.00	354,265.00	17.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	120,567.00	196,033.99	316,600.99	129,436.00	438,681.00	568,117.00	79.4%
Transfers of Direct Costs		5710	(459,262.80)	459,262.80	0.00	(480,935.00)	480,935.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(101,994.01)	0.00	(101,994.01)	(107,546.00)	0.00	(107,546.00)	5.4%
Professional/Consulting Services and Operating Expenditures		5800	1,129,070.96	1,421,433.71	2,550,504.67	1,629,311.00	1,501,834.00	3,131,145.00	22.8%
Communications		5900	105,648.40	29,579.71	135,228.11	77,398.00	32,476.00	109,874.00	-18.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,936,453.03	3,941,342.28	5,877,795.31	2,130,983.00	2,977,859.00	5,108,842.00	-13.1%

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	17,845.00	0.00	17,845.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	58,000.00	0.00	58,000.00	New
Buildings and Improvements of Buildings		6200	116,249.91	673,259.34	789,509.25	158,664.00	55,000.00	213,664.00	-72.9%
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	82,371.59	0.00	82,371.59	115,000.00	15,000.00	130,000.00	57.8%
Equipment Replacement		6500	0.00	0.00	0.00	5,618.00	0.00	5,618.00	New
TOTAL, CAPITAL OUTLAY			216,466.50	673,259.34	889,725.84	337,282.00	70,000.00	407,282.00	-54.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	18,741.00	18,741.00	0.00	19,596.00	19,596.00	4.6%
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	441,071.19	441,071.19	0.00	179,423.00	179,423.00	-59.3%
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	281,952.50	0.00	281,952.50	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	5,025,000.00	0.00	5,025,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,313,602.50	459,812.19	5,773,414.69	6,650.00	199,019.00	205,669.00	-96.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,327,156.35)	1,327,156.35	0.00	(1,622,688.00)	1,622,688.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(74,850.37)	0.00	(74,850.37)	(91,919.00)	0.00	(91,919.00)	22.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,402,006.72)	1,327,156.35	(74,850.37)	(1,714,607.00)	1,622,688.00	(91,919.00)	22.8%
TOTAL, EXPENDITURES			13,947,148.87	23,583,212.41	37,530,361.28	8,717,706.00	24,706,934.00	33,424,640.00	-10.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4,183,156.47	0.00	4,183,156.47	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	301,254.19	0.00	301,254.19	120,463.00	0.00	120,463.00	-60.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,484,410.66	0.00	4,484,410.66	120,463.00	0.00	120,463.00	-97.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	88,640.65	0.00	88,640.65	36,984.00	0.00	36,984.00	-58.3%
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	400,000.00	0.00	400,000.00	383,862.00	0.00	383,862.00	-4.0%
Other Authorized Interfund Transfers Out		7619	1,117,533.43	0.00	1,117,533.43	2,100,000.00	0.00	2,100,000.00	87.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,606,174.08	0.00	1,606,174.08	2,520,846.00	0.00	2,520,846.00	56.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(871,316.56)	871,316.56	0.00	(493,025.00)	493,025.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(1,589.00)	1,589.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(871,316.56)	871,316.56	0.00	(494,614.00)	494,614.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			2,006,920.02	871,316.56	2,878,236.58	(2,894,997.00)	494,614.00	(2,400,383.00)	-183.4%

2016-2017 UNAUDITED ACTUALS

Other Funds as of June 30, 2017

		SELPA Pass-thru to Districts	Adult Education	Child Development	Child Nutrition	Deferred Maintenance	Special Reserve Non Cap.	Special Reserve Capital Outlay	Enterprise Fund	Self Insurance	Total in Funds
Beginning Balance											-
Prior Year Ending Bal.	9791	-	161,348.70	-	-	-	5,273,398.49	1,796,772.88	-	1,531,818.91	8,763,338.98
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-
Income											
LCFF Sources	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,609,318.13	291,905.00	75,094.48	54,081.80	-	-	-	-	-	4,030,399.41
State Revenues	8300-8599	3,560,432.58	430,478.00	3,841.38	4,264.92	-	-	-	-	-	3,999,016.88
Local Revenues	8600-8799	-	190,000.00	724.40	-	7.45	41,650.12	3,524.78	477,194.55	393,869.57	1,106,970.87
Total Income		7,169,750.71	912,383.00	79,660.26	58,346.72	7.45	41,650.12	3,524.78	477,194.55	393,869.57	9,136,387.16
Expenditures											
Salaries & Benefits	1000-3999	-	664,818.53	-	184,972.09	-	-	-	120,201.85	-	969,992.47
Books and Supplies	4000-4999	-	47,519.71	-	187,486.01	-	-	-	109,325.56	-	344,331.28
Services	5000-5999	-	146,059.20	75,659.62	1,842.10	-	-	-	25,151.35	362,229.05	610,941.32
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	7,169,750.71	52,434.16	4,000.64	18,415.57	-	-	-	-	-	7,244,601.08
Total Expenditures		7,169,750.71	910,831.60	79,660.26	392,715.77	-	-	-	254,678.76	362,229.05	9,169,866.15
Interfund Transfers											
Transfers In	8910-8929	-	4,433.43	-	400,000.00	-	88,640.65	100,000.00	13,100.00	1,000,000.00	1,606,174.08
Transfers Out	7610-7629	-	-	-	65,630.95	7.45	4,183,156.47	-	235,615.79	-	4,484,410.66
	8930-8999										
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	4,433.43	-	334,369.05	(7.45)	(4,094,515.82)	100,000.00	(222,515.79)	1,000,000.00	(2,878,236.58)
Net Inc./Dec. in Fund Balance		-	5,984.83	(0.00)	-	-	(4,052,865.70)	103,524.78	-	1,031,640.52	(2,911,715.57)
Ending Fund Balance		-	167,333.53	(0.00)	-	-	1,220,532.79	1,900,297.66	(0.00)	2,563,459.43	5,838,523.41

* Fund Closed
16-17

SPECIAL EDUCATION LOCAL AREA PLAN (SELPA) PASS-THROUGH REVENUES

Effective July 2011, the California Department of Education has established a special fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA).

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

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,609,318.13	3,646,562.00	1.0%
3) Other State Revenue		8300-8599	3,560,432.58	3,611,521.00	1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,169,750.71	7,258,083.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,169,750.71	7,258,083.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,169,750.71	7,258,083.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
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 Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,265,351.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	607,848.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,873,199.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,872,639.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	560.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,873,199.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	3,609,318.13	3,646,562.00	1.0%
TOTAL, FEDERAL REVENUE			3,609,318.13	3,646,562.00	1.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	2,980,627.00	3,019,430.00	1.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	579,805.58	592,091.00	2.1%
TOTAL, OTHER STATE REVENUE			3,560,432.58	3,611,521.00	1.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,169,750.71	7,258,083.00	1.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,189,123.71	3,646,562.00	-13.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	2,980,627.00	3,019,430.00	1.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	592,091.00	New
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)			7,169,750.71	7,258,083.00	1.2%
TOTAL, EXPENDITURES			7,169,750.71	7,258,083.00	1.2%

ADULT EDUCATION FUND

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

The principal revenues in this fund are the following:

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

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

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

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	291,905.00	291,912.00	0.0%
3) Other State Revenue		8300-8599	430,478.00	415,344.00	-3.5%
4) Other Local Revenue		8600-8799	190,000.00	178,700.00	-5.9%
5) TOTAL, REVENUES			912,383.00	885,956.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	156,223.91	172,933.00	10.7%
2) Classified Salaries		2000-2999	359,181.74	465,610.00	29.6%
3) Employee Benefits		3000-3999	149,412.88	194,703.00	30.3%
4) Books and Supplies		4000-4999	47,519.71	18,526.00	-61.0%
5) Services and Other Operating Expenditures		5000-5999	146,059.20	130,728.00	-10.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,434.16	65,743.00	25.4%
9) TOTAL, EXPENDITURES			910,831.60	1,048,243.00	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,551.40	(162,287.00)	-10560.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,433.43	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			4,433.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,984.83	(162,287.00)	-2811.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,348.70	167,333.53	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,348.70	167,333.53	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,348.70	167,333.53	3.7%
2) Ending Balance, June 30 (E + F1e)			167,333.53	5,046.53	-97.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	4,408.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	162,925.53	5,046.53	-96.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165,018.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	169,105.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	37,090.18		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	4,408.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			375,622.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	40,081.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	168,207.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			208,289.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			167,333.53		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	291,905.00	291,912.00	0.0%
TOTAL, FEDERAL REVENUE			291,905.00	291,912.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	415,344.00	415,344.00	0.0%
All Other State Revenue	All Other	8590	15,134.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			430,478.00	415,344.00	-3.5%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	190,000.00	178,700.00	-5.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	178,700.00	-5.9%
TOTAL, REVENUES			912,383.00	885,956.00	-2.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	156,223.91	172,933.00	10.7%
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			156,223.91	172,933.00	10.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	67,532.85	75,354.00	11.6%
Classified Support Salaries		2200	75,744.85	122,363.00	61.5%
Classified Supervisors' and Administrators' Salaries		2300	123,459.45	174,194.00	41.1%
Clerical, Technical and Office Salaries		2400	92,444.59	93,699.00	1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			359,181.74	465,610.00	29.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	47,586.06	47,277.00	-0.6%
PERS		3201-3202	29,179.48	49,132.00	68.4%
OASDI/Medicare/Alternative		3301-3302	19,913.13	28,305.00	42.1%
Health and Welfare Benefits		3401-3402	36,915.93	50,488.00	36.8%
Unemployment Insurance		3501-3502	257.23	327.00	27.1%
Workers' Compensation		3601-3602	10,408.50	9,716.00	-6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,152.55	9,458.00	83.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,412.88	194,703.00	30.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,018.50	5,000.00	24.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,101.73	8,026.00	-77.8%
Noncapitalized Equipment		4400	7,399.48	5,500.00	-25.7%
TOTAL, BOOKS AND SUPPLIES			47,519.71	18,526.00	-61.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,056.86	14,000.00	-17.9%
Dues and Memberships		5300	130.00	130.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,567.50	20,991.00	13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	79,877.35	84,515.00	5.8%
Professional/Consulting Services and Operating Expenditures		5800	22,256.94	8,242.00	-63.0%
Communications		5900	8,170.55	2,850.00	-65.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,059.20	130,728.00	-10.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	52,434.16	65,743.00	25.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,434.16	65,743.00	25.4%
TOTAL, EXPENDITURES			910,831.60	1,048,243.00	15.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,433.43	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,433.43	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,433.43	0.00	-100.0%

CHILD DEVELOPMENT FUND

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

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

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

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

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

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,094.48	80,680.00	7.4%
3) Other State Revenue		8300-8599	3,841.38	16,278.00	323.8%
4) Other Local Revenue		8600-8799	724.40	350.00	-51.7%
5) TOTAL, REVENUES			79,660.26	97,308.00	22.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,659.62	91,308.00	20.7%
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	4,000.64	6,000.00	50.0%
9) TOTAL, EXPENDITURES			79,660.26	97,308.00	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,151.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,074.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.03		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			74,226.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	36,385.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,803.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	35,037.22		
6) TOTAL, LIABILITIES			74,226.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	75,094.48	80,680.00	7.4%
TOTAL, FEDERAL REVENUE			75,094.48	80,680.00	7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,841.38	16,278.00	323.8%
TOTAL, OTHER STATE REVENUE			3,841.38	16,278.00	323.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	724.40	350.00	-51.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			724.40	350.00	-51.7%
TOTAL, REVENUES			79,660.26	97,308.00	22.2%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	24,407.32	30,764.00	26.0%
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		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	51,252.30	60,544.00	18.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,659.62	91,308.00	20.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,000.64	6,000.00	50.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,000.64	6,000.00	50.0%
TOTAL, EXPENDITURES			79,660.26	97,308.00	22.2%

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

CAFETERIA SPECIAL REVENUE FUND

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,081.80	43,000.00	-20.5%
3) Other State Revenue		8300-8599	4,264.92	3,400.00	-20.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			58,346.72	46,400.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	152,230.77	158,978.00	4.4%
3) Employee Benefits		3000-3999	32,741.32	34,108.00	4.2%
4) Books and Supplies		4000-4999	187,486.01	215,000.00	14.7%
5) Services and Other Operating Expenditures		5000-5999	1,842.10	2,000.00	8.6%
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	18,415.57	20,176.00	9.6%
9) TOTAL, EXPENDITURES			392,715.77	430,262.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334,369.05)	(383,862.00)	14.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	383,862.00	-4.0%
b) Transfers Out		7600-7629	65,630.95	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			334,369.05	383,862.00	14.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,071.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,379.02		
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			74,450.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,337.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	66,112.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			74,450.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	54,081.80	43,000.00	-20.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,081.80	43,000.00	-20.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,264.92	3,400.00	-20.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,264.92	3,400.00	-20.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			58,346.72	46,400.00	-20.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	145,583.07	152,041.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,647.70	6,937.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			152,230.77	158,978.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,239.63	16,359.00	14.9%
OASDI/Medicare/Alternative		3301-3302	10,287.28	7,172.00	-30.3%
Health and Welfare Benefits		3401-3402	3,536.82	5,725.00	61.9%
Unemployment Insurance		3501-3502	76.13	81.00	6.4%
Workers' Compensation		3601-3602	3,079.19	2,417.00	-21.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,522.27	2,354.00	54.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,741.32	34,108.00	4.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,985.43	25,000.00	47.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	170,500.58	190,000.00	11.4%
TOTAL, BOOKS AND SUPPLIES			187,486.01	215,000.00	14.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	240.00	250.00	4.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	225.00	300.00	33.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	581.98	650.00	11.7%
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	795.12	800.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,842.10	2,000.00	8.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,415.57	20,176.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,415.57	20,176.00	9.6%
TOTAL, EXPENDITURES			392,715.77	430,262.00	9.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	400,000.00	383,862.00	-4.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	383,862.00	-4.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	65,630.95	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,630.95	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			334,369.05	383,862.00	14.8%

DEFERRED MAINTENANCE FUND

Due to GASB 54 Regulations, this fund will be closing at year end.

The Deferred Maintenance Program was developed to assist school districts in funding major maintenance repairs to school facilities. The special revenue fund was created to assure that the state and district match funds were used to fund state approved projects with the approval of the local education board's five-year plan.

Assembly Bill 4.2, (Chapter 2, 2009) established that funds deposited into Fund 14 are unrestricted through 2014-15 and the state revenue may be used for "any educational purposes." These funds will remain in Fund 14 and assigned for the purpose of major maintenance and repairs.

Governmental Accounting Standards Board (GASB) Statement number 54 requires a "substantial" amount of the incoming revenue be committed for the purpose of Deferred Maintenance. Industry practice uses 20 to 50 percent as a reasonable range for making this determination.



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7.45	0.00	-100.0%
5) TOTAL, REVENUES			7.45	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7.45	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			(7.45)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.02		
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			7.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7.45		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7.45	0.00	-100.0%
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			7.45	0.00	-100.0%
TOTAL, REVENUES			7.45	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	7.45	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7.45	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7.45)	0.00	-100.0%

SPECIAL RESERVE NON-CAPITAL OUTLAY

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.



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,650.12	8,450.00	-79.7%
5) TOTAL, REVENUES			41,650.12	8,450.00	-79.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,650.12	8,450.00	-79.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	88,640.65	36,984.00	-58.3%
b) Transfers Out		7600-7629	4,183,156.47	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,094,515.82)	36,984.00	-100.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,052,865.70)	45,434.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,273,398.49	1,220,532.79	-76.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,273,398.49	1,220,532.79	-76.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,273,398.49	1,220,532.79	-76.9%
2) Ending Balance, June 30 (E + F1e)			1,220,532.79	1,265,966.79	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,220,532.79	1,265,966.79	3.7%
Equipment Replacement and Purchase	0000	9780	1,220,532.79		
Equipment Replacement and Purchase	0000	9780		1,265,966.79	
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,192,930.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,935.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	88,640.65		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,285,506.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	64,974.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			64,974.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,220,532.79		

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,650.12	8,450.00	-79.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,650.12	8,450.00	-79.7%
TOTAL, REVENUES			41,650.12	8,450.00	-79.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	88,640.65	36,984.00	-58.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			88,640.65	36,984.00	-58.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	4,183,156.47	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,183,156.47	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(4,094,515.82)	36,984.00	-100.9%

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,524.78	11,000.00	212.1%
5) TOTAL, REVENUES			3,524.78	11,000.00	212.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,524.78	11,000.00	212.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	1,100,000.00	1000.0%
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	1,100,000.00	1000.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,524.78	1,111,000.00	973.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,796,772.88	1,900,297.66	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,796,772.88	1,900,297.66	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,796,772.88	1,900,297.66	5.8%
2) Ending Balance, June 30 (E + F1e)			1,900,297.66	3,011,297.66	58.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,900,297.66	3,011,297.66	58.5%
New Construction	0000	9780	1,900,297.66		
New Construction	0000	9780		3,011,297.66	
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,800,297.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,000.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,900,297.66		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,524.78	11,000.00	212.1%
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			3,524.78	11,000.00	212.1%
TOTAL, REVENUES			3,524.78	11,000.00	212.1%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	1,100,000.00	1000.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	1,100,000.00	1000.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	1,100,000.00	1000.0%

OTHER ENTERPRISE FUND

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477,194.55	385,426.00	-19.2%
5) TOTAL, REVENUES			477,194.55	385,426.00	-19.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,920.87	99,897.00	1.0%
3) Employee Benefits		3000-3999	21,280.98	21,535.00	1.2%
4) Books and Supplies		4000-4999	109,325.56	120,000.00	9.8%
5) Services and Other Operating Expenses		5000-5999	25,151.35	23,531.00	-6.4%
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			254,678.76	264,963.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			222,515.79	120,463.00	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,100.00	0.00	-100.0%
b) Transfers Out		7600-7629	235,615.79	120,463.00	-48.9%
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			(222,515.79)	(120,463.00)	-45.9%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	188,728.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	67,113.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	38,486.85		
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			294,329.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	51,153.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	243,175.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			294,329.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,216.33	750.00	-38.3%
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	475,978.22	384,676.00	-19.2%
TOTAL, OTHER LOCAL REVENUE			477,194.55	385,426.00	-19.2%
TOTAL, REVENUES			477,194.55	385,426.00	-19.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	74,387.83	76,470.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,647.70	6,937.00	4.4%
Other Classified Salaries		2900	17,885.34	16,490.00	-7.8%
TOTAL, CLASSIFIED SALARIES			98,920.87	99,897.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,606.12	5,861.00	4.5%
OASDI/Medicare/Alternative		3301-3302	7,358.84	6,898.00	-6.3%
Health and Welfare Benefits		3401-3402	5,287.54	5,725.00	8.3%
Unemployment Insurance		3501-3502	48.60	51.00	4.9%
Workers' Compensation		3601-3602	1,989.32	1,520.00	-23.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	990.56	1,480.00	49.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,280.98	21,535.00	1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	109,325.56	120,000.00	9.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			109,325.56	120,000.00	9.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,116.66	23,031.00	4.1%
Professional/Consulting Services and Operating Expenditures		5800	3,034.69	500.00	-83.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,151.35	23,531.00	-6.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			254,678.76	264,963.00	4.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,100.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,100.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	235,615.79	120,463.00	-48.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			235,615.79	120,463.00	-48.9%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(222,515.79)	(120,463.00)	-45.9%

SELF-INSURANCE FUND

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

The principal revenues in this fund are the following:

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

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

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	393,869.57	523,217.00	32.8%
5) TOTAL, REVENUES			393,869.57	523,217.00	32.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	362,229.05	358,861.00	-0.9%
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			362,229.05	358,861.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,640.52	164,356.00	419.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,031,640.52	1,164,356.00	12.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,531,818.91	2,563,459.43	67.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,818.91	2,563,459.43	67.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,531,818.91	2,563,459.43	67.3%
2) Ending Net Position, June 30 (E + F1e)			2,563,459.43	3,727,815.43	45.4%
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	2,563,459.43	3,727,815.43	45.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,560,553.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,085.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,000,000.00		
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			2,565,639.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,180.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,180.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,563,459.43		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,626.77	20,000.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	189,192.19	309,708.00	63.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	185,050.61	193,509.00	4.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			393,869.57	523,217.00	32.8%
TOTAL, REVENUES			393,869.57	523,217.00	32.8%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	362,229.05	358,861.00	-0.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			362,229.05	358,861.00	-0.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			362,229.05	358,861.00	-0.9%

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



BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Yosa Figueroa

 Reports/Presentation

SUBMITTED BY:

 X Information

Barbara Henderson

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for September will be reviewed.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
September 2017**

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)	8/15/17 (B)	9/15/17 (C)	9/15/17 (D)	(E)	
A. Revenues							
1) Local Control Funding Formula	8010-8099	\$ 9,496,131	\$ 9,496,131	\$ 749,480	\$ 9,496,131	-	A 7.9%
2) Federal Revenues	8100-8299	\$ 4,740,118	\$ 4,895,922	\$ 931,317	\$ 4,182,296	(713,626)	B 19.0%
3) Other State Revenues	8300-8599	\$ 9,541,116	\$ 9,657,035	\$ 5,293,838	\$ 9,657,035	-	C 54.8%
4) Other Local Revenues	8600-8799	\$ 12,109,699	\$ 12,131,782	\$ 342,114	\$ 12,100,775	(31,007)	D 2.8%
TOTAL REVENUES		\$ 35,887,064	\$ 36,180,870	\$ 7,316,748	\$ 35,436,237	\$ (744,633)	20.6%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 8,385,290	\$ 8,385,290	\$ 938,455	\$ 8,299,534	(85,756)	E 11.2%
2. Classified Salaries	2000-2999	\$ 11,670,530	\$ 11,721,015	\$ 1,458,130	\$ 11,075,420	(645,595)	F 12.4%
3. Employee Benefits	3000-3999	\$ 6,799,575	\$ 6,808,243	\$ 781,030	\$ 6,662,631	(145,612)	G 11.5%
4. Books and Supplies	4000-4999	\$ 939,371	\$ 1,027,365	\$ 192,150	\$ 1,061,213	33,848	H 18.7%
5. Services, Other Operation	5000-5999	\$ 5,108,842	\$ 5,150,532	\$ 749,128	\$ 5,412,019	261,487	I 14.5%
6. Capital Outlay	6000-6999	\$ 407,282	\$ 461,047	\$ 202,341	\$ 1,203,286	742,239	J 43.9%
7. Other Outgo	7100-7299	\$ 205,669	\$ 205,669	\$ -	\$ 205,669	-	K 0.0%
8. Direct Support/Indirect	7300-7399	\$ (91,919)	\$ (91,919)	\$ (10,289)	\$ (91,919)	-	L 11.2%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
TOTAL EXPENDITURES		\$ 33,424,640	\$ 33,667,242	\$ 4,310,946	\$ 33,827,853	160,611	12.8%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)		\$ 2,462,424	\$ 2,513,628	\$ 3,005,802	\$ 1,608,384	\$ (905,244)	186.9%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 120,463	\$ 120,463	\$ -	\$ 120,463	-	N 0.0%
2. Transfer Out	7610-7629	\$ 2,520,846	\$ 2,520,846	\$ -	\$ 2,520,846	-	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (2,400,383)	\$ (2,400,383)	\$ -	\$ (2,400,383)	\$ -	0.0%
E. Net Change to Fund Balance		\$ 62,041	\$ 113,245	\$ 3,005,802	\$ (791,999)	\$ (905,244)	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 7,114,507	\$ 7,114,507	\$ 7,114,507	\$ 7,114,507	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -		
Ending Balance		\$ 7,176,548	\$ 7,227,752	\$ 10,120,309	\$ 6,322,508	\$ (905,244)	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 13,247	\$ 13,247		\$ 13,247	\$ -	
Legally Restricted	9740-9760	\$ 2,670,033	\$ 2,670,033		\$ 2,776,985	\$ -	
Assigned	9780	\$ 2,189,623	\$ 2,189,623		\$ 1,811,260	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,241,604	\$ 2,241,604		\$ 1,721,016	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget September Board Report 08/16 - 09/15 2017

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
One Stop	\$ (732,381)	Refining Workforce Innovation and Opportunity Act budget to match estimated actuals
Educational Services (ES)	\$18,755.00	Refining Title II and Title III budget to match estimated award
	<u>\$ (713,626)</u>	
C <u>Other State Revenues (8300-8599)</u>		
	<u>\$ -</u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ 6,336	Increasing budget to cover training expenses
Special Education	\$ (31,097)	Refining budget to match estimated actuals, including billback to districts
One Stop	\$ (47,246)	Refining budget to match estimated actuals
Tri County Induction Program (TCIP) -was BTSA	\$ 41,000	Net increase from establishing new California Agricultural Teachers Association budget, and removing the Career Technical Education budget
	<u>\$ (31,007)</u>	
E <u>Certificated Salaries (1000-1999)</u>		
Special Education	\$ (84,417)	Refining budget to match estimated actuals, including Medi-Cal Billing and other salary adjustments for first interim
Tri County Induction Program (TCIP) -was BTSA	\$ (7,859)	Refining budget to match estimated actuals, including Teacher Credentialing budget increase, and the removal of the Career Technical Education budget
Feather River Academy (FRA)	\$ 6,926	Increasing budget to cover training expenses
Various departments	\$ (406)	Net Miscellaneous adjustments
	<u>\$ (85,756)</u>	
F <u>Classified Salaries (2000-2999)</u>		
Special Education	\$ (40,061)	Refining budget to match estimated actuals, including billback to districts and other salary adjustments for first interim
One Stop	\$ (605,538)	Refining Workforce Innovation and Opportunity Act budget to match estimated actuals and other miscellaneous adjustments
Various Departments	4	Net miscellaneous adjustments
	<u>\$ (645,595)</u>	
G <u>Employee Benefits (3000-3999)</u>		
Special Education	(74,689)	Refining budget to match estimated actuals, including billback to districts and other salary adjustments for first interim
One Stop	(71,452)	Refining Workforce Innovation and Opportunity Act budget to match estimated actuals and other miscellaneous adjustments
Various departments	\$ 529	Net miscellaneous adjustments
	<u>\$ (145,612)</u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ (5,679)	Refining budget to cover purchase of postage meter and other miscellaneous adjustments
Special Education	\$ 19,084	Increasing budget using Ending Fund Balances, and other miscellaneous adjustments
One Stop	\$ 14,443	Refining budget to match estimated actuals
Intervention & Prevention Programs (IPP)	\$ 1,500	Refining budget to cover purchase of laptop for coordinator
Feather River Academy (FRA)	\$ 4,000	Moving budget from ending fund balance to cover purchase of textbook
Various departments	\$ 500	Net miscellaneous adjustments
	<u>\$ 33,848</u>	

Explanation of Differences
Net Change in Current Year Budget September Board Report 08/16 - 09/15 2017

	<u>Amount</u>	<u>Explanation of Differences</u>
I <u>Services, Other Operations (5000-5999)</u>		
County Office	\$ 12,880	Refining budget to cover vehicle maintenance costs and other training expenses
Special Education	\$ 239,974	Refining budget to match estimated actuals, including Medi-Cal billing, field trips, classroom changes, Plus Group subs, and other miscellaneous adjustments
One Stop	\$ (45,761)	Refining Workforce Innovation and Opportunity Act budget to match estimated actuals
Educational Services (ES)	\$ 17,546	Refining Title II and Title III budget to match estimated award
Tri County Induction Program (TCIP) -was BTSA	\$ 43,553	Refining budget to match estimated actuals, including the removal of Career Technical Education budget, and establishing California Agricultural Teachers Association budget
Feather River Academy (FRA)	\$ (7,705)	Refining budget to match estimated actuals
Infant Program	\$ 1,000	Increasing budget using ending fund balance to cover training expenses
	<u><u>\$ 261,487</u></u>	
J <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 477,239	Increasing budget to cover postage meter expense, as well as establishing budget for Prop 39 Clean Energy Job Act
Shady Creek Outdoor School	\$ 265,000	Increasing budget to cover walk-in fridge project expenses
	<u><u>\$ 742,239</u></u>	
K <u>Other Outgo (7100 - 7299)</u>	<u><u>\$ -</u></u>	
L <u>Direct Support / Indirect (7300-7399)</u>	<u><u>\$ -</u></u>	
M <u>Debt Services (7400 - 7499)</u>	<u><u>\$ -</u></u>	
N <u>Transfers In (8910-8979)</u>	<u><u>\$ -</u></u>	
O <u>Transfers Out (7610-7629)</u>	<u><u>\$ -</u></u>	
P <u>Contributions (8980-8999)</u>	<u><u>\$ -</u></u>	
Net Change in Current Year Budget	<u><u>\$ (905,244)</u></u>	

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Maggie Navarro

 Reports/Presentation

SUBMITTED BY:

 X Information

Linda Protine

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Linda Protine

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Connie Gehrt	\$975.00	For Shady Creek Bird Education
Total	\$975.00	

	<u>17-18 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$0.00	\$0.00	\$0.00
Total Donations-Value	\$3430.00	\$975.00	\$4405.00
Total donations	\$3430.00	\$975.00	\$4405.00

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
GIFT AND DONATION FORM**

Donor Identification ☒ Individual ☐ Business

Donor Name: Connie Gehrt Phone: _____
Address: 2724 Monterey Court City/State West Sacramento, CA Zip: 95691
Business only: Position: _____
Phone: (916) 420-3174 Type of Business: _____

Gift or Donation: ☐ Cash ☐ Check Dollar Amount: \$ _____
 Other (List item below)
Date of Donation: _____

Intent of Gift or Donation: (3) Different Species/Bird Mounts for Shady Creek Bird Education Working Condition:

Estimated Dollar Value \$975.00

Donated To (Site/Program): Sutter County Superintendent of Schools/Shady Creek

Site/Program Administrator: Shannon Cueva

Typed Name

Signature

Asst. Superintendent/Director for Dept.: Linda Protine

Typed Name

Signature

Delivery Date: July, 2017

Delivered By: Connie Gehrt

Received By: Monica Ramos, Shady Creek Office

For Business Office Use Only

Deputy Superintendent of Admin Services _____

Signature

Revenue Code: _____

Review Comments: _____

Board Agenda Date: _____

Agenda Item No. 9.0

BOARD AGENDA ITEM: Williams Compliance Visitations on September 12 and 14, 2017

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☐ Action

Angie Gresham

☒ Reports/Presentation

SUBMITTED BY:

☐ Information

Christine McCormick

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

California Education Code Section 1240 (Williams Legislation) requires that the county superintendent visit schools identified in our county and report to you the results of the visit. This report primarily concerns the visit to Bridge Street, King Avenue and Park Avenue Elementary (YCUSD), and Luther Elementary (LOUSD). These schools are in Deciles 1-3 from the 2009 cohort and are designated for review according to the Williams Settlement.

Sutter County Superintendent of Schools
Board Meeting
October 11, 2017
Williams Compliance
Visitation Dates: September 12, 2017 - Park Avenue
September 12, 2017 - Bridge Street
September 14, 2017 - Luther Elementary
September 14, 2016 - King Avenue

The findings during the visits to all schools are related to the following areas: instructional materials, facilities, school accountability report card and teacher assignment/misassignment are summarized below:

Instructional Materials: COMPLIANT at Bridge Street, King Avenue, and Park Avenue Elementary Schools (YCUSD).

COMPLIANT at Luther Elementary School (LOUSD).

School Facilities COMPLIANT at Bridge Street, King Avenue, and Park Avenue Elementary Schools (YCUSD).

COMPLIANT at Luther Elementary School (LOUSD).

School Accountability Report Card: COMPLIANT at Bridge Street, King Avenue, and Park Avenue Elementary Schools (YCUSD).

COMPLIANT at Luther Elementary School (LOUSD).

Teacher Assignment/ Misassignment: COMPLIANT at Bridge Street, King Avenue, and Park Avenue Elementary Schools (YCUSD).

COMPLIANT at Luther Elementary School (LOUSD).

The visits took place within the first four weeks of school as stipulated by the Williams Settlement.

This report was prepared Christine McCormick, Director of Student Support Services

This report was submitted by Dr. Baljinder Dhillon, County Superintendent of Schools.



Director of Student Support Services

9-27-2017

Date

Dr. Baljinder Dhillon

County Superintendent

9/28/17

Date

Sutter County Superintendent of Schools
Board Meeting
October 11, 2017
Williams Compliance
Visitation Dates: September 12, 2017 - Park Avenue
September 12, 2017 – Bridge Street
September 14, 2017 - Luther Elementary
September 14, 2016 - King Avenue

California Education Code Section 1240 requires that the county superintendent visit schools identified in our county and report to you the results of the visit. This report primarily concerns the visit to Bridge Street Elementary, King Avenue Elementary, Park Avenue Elementary, and Luther Elementary. These schools are in Deciles 1-3 and are designated for review according to the Williams Settlement.

The purpose of the visits as specified in California Education Code 1240 was to ensure:

1. That students have access to "sufficient instructional materials in four core subject areas (English language arts, mathematics, history/social science, science) and, as appropriate, science laboratory equipment, foreign languages, and health;
2. To assess compliance with facilities maintenance to determine the condition of a facility that "poses an emergency or urgent threat to the health or safety of pupils or staff; and
3. To determine if the school has provided accurate data for the annual school accountability report card related to instructional materials and facilities maintenance.

The law further requires that the county superintendent annually monitor and review:

1. Teacher assignments in Decile 1-3 schools.

A basic definition of terms follows:

- "Sufficient instructional materials" means every pupil, including English language learners, has a textbook in the four core areas to use in class and to take home each night to complete required homework assignments.
- "Facilities standards" means that each school district who receives state funding for facilities is required to establish a facilities inspection program and to ensure that each of the schools is maintained in good repair.
- "Good repair" is defined as maintaining schools that are clean, safe and functional.

BOARD AGENDA ITEM: Second Reading – Board Policies

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Wendy Bedard & Dr. Chris McCormick

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Wendy Bedard & Dr. Chris McCormick

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Wendy Bedard & Dr. Chris McCormick

-

BACKGROUND AND SUMMARY INFORMATION:

The following policies are being presented for a second reading by the Sutter County Board of Education:

BP 1312.1 – Complaints Concerning Employees
B/AR 1312.1 – Complaints Concerning Employees
BP 1312.3 – Uniform Complaint Procedures
BP/AR 1312.3 – Uniform Complaint Procedures
BP 0410 – Nondiscrimination in Programs & Activities

BP 5145.2 – Freedom of Speech/Expression
B/AR 5145.2 – Freedom of Speech/Expression
BP 5145.3 – Nondiscrimination/Harassment
B/AR 5145.3 – Nondiscrimination/Harassment

Complaints Concerning Employees

The Governing Board accepts responsibility for providing a means by which the public can hold employees accountable for their actions. The Board desires that complaints be resolved expeditiously without disrupting the educational process.

The Superintendent or designee shall develop regulations which permit the public to submit complaints against Sutter County Superintendent of Schools' (SCSOS) employees in an appropriate way. These regulations shall protect the rights of involved parties. The Board may serve as an appeals body if the complaint is not resolved.

(cf. 1312.2 - Complaints Concerning Instructional Material)

(cf. 1312.3 - Uniform Complaint Procedures)

The Board prohibits retaliation against complainants. The Superintendent or designee at his/her discretion may keep a complainant's identity confidential, except to the extent necessary to investigate the complaint. The County Office will not investigate anonymous complaints unless it so desires.

Legal References:

EDUCATION CODE

33308.1 Guidelines on procedure for filing child abuse complaints

35146 Closed sessions

44031 Personnel file contents and inspection

44811 Disruption of public school activities

44932-44949 Resignation, dismissal and leaves of absence (rights of employee; procedures to follow)

48987 Child abuse guidelines

GOVERNMENT CODE

54957 Closed session; complaints re employees

54957.6 Closed session; salaries or fringe benefits

PENAL CODE

273 Cruelty or unjustifiable punishment of child

11164-11174.3 Child Abuse and Neglect Reporting Act

WELFARE AND INSTITUTIONS CODE

300 Minors subject to jurisdiction of juvenile court

Series 1000 – Community Relations

BP 1312.1

Management Resources:

CDE LEGAL ADVISORIES

0910.93 Guidelines for parents to report suspected child abuse by school district employees or other persons against a pupil at school site (LO:4-93)

Series 1000 – Community Relations

AR 1312.1

Complaints Concerning Employees

The Superintendent or designee shall determine whether a complaint should be considered a complaint against Sutter County Superintendent of Schools (SCSOS) and/or an individual employee, and whether it should be resolved by the county's process for complaints concerning personnel and/or other county procedures.

(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 4144/4244/4344 - Complaints)

To promote prompt and fair resolution of the complaint, the following procedures shall govern the resolution of complaints against SCSOS employees:

1. Every effort should be made to resolve a complaint at the earliest possible stage. Whenever possible, the complainant should communicate directly to the employee in order to resolve concerns.
2. If a complainant is unable or unwilling to resolve the complaint directly with the employee, he/she may submit an oral or written complaint to the employee's immediate supervisor.
3. All complaints related to SCSOS personnel other than administrators shall be submitted in writing to the immediate supervisor. If the complainant is unable to prepare the complaint in writing, administrative staff shall help him/her to do so. Complaints related to an administrator shall be initially filed in writing with the Superintendent or designee. Complaints related to the Superintendent shall be initially filed in writing with the Board.
4. When a written complaint is received, the employee shall be notified within five days or in accordance with collective bargaining agreements.
5. A written complaint shall include:
 - a. The full name of each employee involved
 - b. A brief but specific summary of the complaint and the facts surrounding it
 - c. A specific description of any prior attempt to discuss the complaint with the employee and the failure to resolve the matter

Series 1000 – Community Relations

AR 1312.1

6. Staff responsible for investigating complaints shall attempt to resolve the complaint to the satisfaction of the parties involved within 30 days.
7. Both the complainant and the employee against whom the complaint was made may appeal a decision by the immediate supervisor to the Superintendent or designee, who shall attempt to resolve the complaint to the satisfaction of the person involved within 30 days. Parties should consider and accept the Superintendent or designee's decision as final. However, the complainant, the employee, or the Superintendent or designee may ask to address the Board regarding the complaint.
8. Before any Board consideration of a complaint, the Superintendent or designee shall submit to the Board a written report concerning the complaint, including but not limited to:
 - a. The full name of each employee involved
 - b. A brief but specific summary of the complaint and the facts surrounding it, sufficient to inform the Board and the parties as to the precise nature of the complaint and to allow the parties to prepare a response
 - c. A copy of the signed original complaint
 - d. A summary of the action taken by the Superintendent or designee, together with his/her specific finding that the problem has not been resolved and the reasons
9. The Board may uphold the Superintendent's decision without hearing the complaint.
10. All parties to a complaint may be asked to attend a Board meeting in order to clarify the issue and present all available evidence.
11. A closed session may be held to hear the complaint in accordance with law.
12. The decision of the Board shall be final.

Any complaint of child abuse or neglect alleged against a SCSOS employee shall be reported to the appropriate local agencies in accordance with law, Board policy and administrative regulation.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Series 1000 – Community Relations

BP 1312.3

Uniform Complaint Procedures (UCP)

The County Board of Education recognizes its role in developing policies to comply with applicable state and federal laws and regulations governing the County Office of Education's (COE) educational programs. The County Board encourages the early, informal resolution of complaints whenever possible and appropriate. To resolve complaints which cannot be resolved through such informal process, the County Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and incorporates any County Superintendent approved procedures implementing this policy.

The COE's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints:

1. Any complaint alleging COE violation of applicable state or federal law or regulations governing adult education programs, after school education and safety programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, special education programs, consolidated categorical aid programs, or any other COE-implemented program which is listed in Education Code 64000(a) (5 CCR 4610).
2. Any complaint alleging the occurrence of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) against any person participating in COE programs and activities, including, but not limited to, those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610).
3. Any complaint alleging COE noncompliance with the requirement to provide reasonable accommodation to a lactating student on school campus to express breast milk, breastfeed an infant child, or address other breastfeeding-related needs of the student (Education Code 222).

(cf. 5146 - Married/Pregnant/Parenting Students)

Series 1000 – Community Relations

BP 1312.3

4. Any complaint alleging COE noncompliance with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, as defined in Education Code 49010 (5 CCR 4610).
5. Any complaint, by or on behalf of any student who is a foster youth, alleging COE noncompliance with any legal requirement applicable to the student regarding placement decisions, the responsibilities of the COE's educational liaison to the student, the award of credit for coursework satisfactorily completed in another public school, school transfer, or the grant of an exemption from any additional graduation requirements (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2).
6. Any complaint, by or on behalf of a homeless student as defined in 42 USC 11434a or a former juvenile court school student as defined in Education Code 51225.2, alleging COE noncompliance with any requirement applicable to the student regarding the award of credit for coursework satisfactorily completed in another public school or the grant of an exemption from any additional graduation requirements (Education Code 51225.1, 51225.2).
7. Any complaint alleging COE noncompliance with the requirements of Education Code 51228.1 and 51228.2 that prohibit the assignment of a student to a course without educational content for more than one week in any semester or to a course the student has previously satisfactorily completed, without meeting specified conditions (Education Code 51228.3).
8. Any complaint alleging COE noncompliance with the physical education instructional minutes requirements for students in elementary school (Education Code 51210, 51223).
9. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy (5 CCR 4621).
10. Any other complaint as specified in a County Board policy or a County Superintendent policy.

All complainants shall be protected from retaliation and the confidentiality of the parties involved shall be protected as required by law.

Series 1000 – Community Relations

BP 1312.3

Records of all UCP complaints and the investigations of those complaints are to be maintained in accordance with applicable law and County Superintendent policies and procedures.

Non-UCP Complaints

The following complaints shall not be subject to the COE's UCP but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, the County Protective Services Division, and the appropriate law enforcement agency.
2. Any complaint alleging fraud shall be referred to the California Department of Education.

In addition, the County Superintendent's Williams Uniform Complaint Procedures shall be used to investigate and resolve any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments. (Education Code 35186)

Legal References:

EDUCATION CODE

200-262.4 Prohibition of discrimination
222 Reasonable accommodations; lactating students
8200-8498 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32289 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
48853-48853.5 Foster youth
48985 Notices in language other than English
49010-49013 Student fees
49060-49079 Student records

Series 1000 – Community Relations

BP 1312.3

49069.5 Rights of parents
49490-49590 Child nutrition programs
51210 Courses of study grades 1-6
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth and homeless children; course credits; graduation requirements
51228.1-51228.3 Course periods without educational content
52060-52077 Local control and accountability plan, especially
52075 Complaint for lack of compliance with local control and accountability plan requirements
52160-52178 Bilingual education programs
52300-52490 Career technical education
52500-52616.24 Adult schools
52800-52870 School-based program coordination
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
56000-56867 Special education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act

PENAL CODE

422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

3080 Application of section
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1221 Application of laws
1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972

Series 1000 – Community Relations

BP 1312.3

6301-6577 Title I basic programs
6801-6871 Title III language instruction for limited English proficient and immigrant students
7101-7184 Safe and Drug-Free Schools and Communities Act
7201-7283g Title V promoting informed parental choice and innovative programs
7301-7372 Title V rural and low-income school programs
12101-12213 Title II equal opportunity for individuals with disabilities

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Notification of nondiscrimination on the basis of age

Management Resources:

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter: Title IX Coordinators, April 2015
Questions and Answers on Title IX and Sexual Violence, April 2014
Dear Colleague Letter: Bullying of Students with Disabilities, August 2013
Dear Colleague Letter: Sexual Violence, April 2011
Dear Colleague Letter: Harassment and Bullying, October 2010
Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

Series 1000 – Community Relations

BP 1312.3

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Family Policy Compliance Office: <http://familypolicy.ed.gov>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Justice: <http://www.justice.gov>

Series 1000 – Community Relations

AR 1312.3

Uniform Complaint Procedures (UCP)

Except as the Governing Board may otherwise specifically provide in other county policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

(cf. 1312.1 - Complaints Concerning Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

The County Office designates the individual(s) identified below as the employee(s) responsible for coordinating the county's response to complaints and for complying with state and federal civil rights laws. The individual(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment as the responsible employee(s) to handle complaints regarding unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). The individual(s) shall receive and coordinate the investigation of complaints and shall ensure county compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

Human Resources Director
970 Klamath Lane
Yuba City, CA 95993
(530) 822-2900

Asst. Superintendent, Educational Services
970 Klamath Lane
Yuba City, CA 95993
(530) 822-2900

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent, if applicable, if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which he/she has a bias or conflict of interest that would prohibit him/her from fairly investigating or resolving the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Series 1000 – Community Relations

AR 1312.3

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program, applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), applicable standards for reaching decisions on complaints, and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the result of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent or the Superintendent's designee to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the County Office issues its final written decision, whichever occurs first.

Notifications

The County's UCP policy and administrative regulation shall be posted in all county office locations. (Education Code 234.1)

The Superintendent or designee shall annually provide written notification of the County's UCP, including information regarding unlawful student fees, local control and accountability plan (LCAP) requirements, and requirements related to the educational rights of foster youth, homeless students, and former juvenile court school students to students, employees, parents/guardians, school advisory committees, appropriate private school officials or representatives, and other interested parties. (Education Code 262.3, 48853, 48853.5, 49013, 49069.5, 51225.1, 51225.2, 52075; 5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3260 - Fees and Charges)

Series 1000 – Community Relations

AR 1312.3

(cf. 5145.6 - Parental Notifications)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.3 - Education for Juvenile Court School Students)

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 shall be posted on the County web site and may be provided through county-supported social media, if available.

(cf. 1113 - District and School Web Sites)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the county's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular school speak a single primary language other than English, the County's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the County shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

The notice shall:

1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints
2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal antidiscrimination laws, if applicable
3. Advise the complainant of the appeal process, including, if applicable, the complainant's right to take a complaint directly to the California Department of Education (CDE) or to pursue remedies before civil courts or other public agencies, such as the U.S. Department of Education's Office for Civil Rights (OCR) in cases involving unlawful discrimination (such as discriminatory harassment, intimidation, or bullying).

Series 1000 – Community Relations

AR 1312.3

4. Include statements that:
 - a. The County Office has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.
 - b. The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.
 - c. A complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.
 - d. Complaints should be filed in writing and signed by the complainant. If a complainant is unable to put his/her complaint in writing, for example, due to conditions such as a disability or illiteracy, County staff shall assist him/her in the filing of the complaint.
 - e. If a complaint is not filed in writing but the County receives notice of any allegation that is subject to the UCP, the County Office shall take affirmative steps to investigate and address the allegations, in a manner appropriate to the particular circumstances.

If the allegation involves retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) and the investigation confirms that discrimination has occurred, the County will take steps to prevent recurrence of discrimination and correct its discriminatory effects on the complainant, and on others, if appropriate.
 - f. A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral fundamental part of the county's educational program, including curricular and extracurricular activities.

Series 1000 – Community Relations

AR 1312.3

- g. The Board is required to adopt and annually update the LCAP in a manner that includes meaningful engagement of parents/guardians, students, and other stakeholders in the development and/or review of the LCAP.
- h. A foster youth shall receive information about educational rights related to his/her educational placement, enrollment in and checkout from school, as well as the responsibilities of the county liaison for foster youth to ensure and facilitate these requirements and to assist the student in ensuring proper transfer of his/her credits, records, and grades when he/she transfers between schools or between districts.
- i. A foster youth, homeless student, or former juvenile court school student who transfers into a district high school or between district high schools as applicable shall be notified of the county's responsibility to:
 - (1) Accept any coursework or part of the coursework that the student has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency, and to issue full or partial credit for the coursework completed
 - (2) Not require the student to retake any course or a portion of a course which he/she has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency
 - (3) If the student has completed his/her second year of high school before the transfer, provide the student information about district-adopted coursework and Board-imposed graduation requirements from which he/she may be exempted pursuant to Education Code 51225.1
- j. The complainant has a right to appeal the county's decision to the CDE by filing a written appeal within 15 calendar days of receiving the county's decision.

In any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the respondent also shall have the right to file an appeal with the CDE in the same manner as the complainant, if he/she is dissatisfied with the county's decision.

- k. The appeal to the CDE must include a copy of the complaint filed with the County office and a copy of the county's decision.
- l. Copies of the county's UCP are available free of charge.

Series 1000 – Community Relations

AR 1312.3

County Office Responsibilities

All UCP-related complaints shall be investigated and resolved within 60 calendar days of the county's receipt of the complaint unless the complainant agrees in writing to an extension of the timeline. (5 CCR 4631)

For complaints alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the County Office shall inform the respondent when the complainant agrees to an extension of the timeline for investigating and resolving the complaint.

The compliance officer shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

All parties involved in the allegations shall be notified when a complaint is filed and when a decision or ruling is made. However, the compliance officer shall keep all complaints or allegations of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) confidential except when disclosure is necessary to carry out the investigation, take subsequent corrective action, conduct ongoing monitoring, or maintain the integrity of the process. (5 CCR 4630, 4964)

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, County office staff shall assist him/her in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging county office violation of applicable state or federal law or regulations governing adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs may be filed by any individual, public agency, or organization. (5 CCR 4630)
2. Any complaint alleging noncompliance with law regarding the prohibition against requiring students to pay student fees, deposits, and charges or any requirement

Series 1000 – Community Relations

AR 1312.3

related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. However, any such complaint shall be filed no later than one year from the date the alleged violation occurred. (Education Code 49013, 52075; 5 CCR 4630)

3. A complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) may be filed only by a person who alleges that he/she personally suffered the unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subjected to it. The complaint shall be initiated no later than six months from the date when the alleged unlawful discrimination occurred, or six months from the date when the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
4. When a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
5. When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) or the alleged victim, when he/she is not the complainant, requests confidentiality, the compliance officer shall inform him/her that the request may limit the county's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the County office shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after the compliance officer receives the complaint, he/she may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Series 1000 – Community Relations

AR 1312.3

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the county's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the County office shall take only the actions agreed to through the mediation. If mediation is unsuccessful, the County office shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or his/her representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or his/her representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. He/she shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform both parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses

Series 1000 – Community Relations

AR 1312.3

privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the County's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation.

Similarly, a respondent's refusal to provide the County's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

In accordance with law, the County office shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the county to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

The compliance officer shall apply a "preponderance of the evidence" standard in determining the veracity of the factual allegations in a complaint. This standard is met if the allegation is more likely to be true than not.

Report of Findings

Unless extended by written agreement with the complainant, a final decision shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Final Written Decision" below. If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five business days, file his/her complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. When required by law, the matter shall be considered in closed session. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

Series 1000 – Community Relations

AR 1312.3

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

In resolving any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), the respondent also shall be sent the county's decision and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

Final Written Decision

The County's decision on how it will resolve the complaint shall be in writing and shall be sent to the complainant and respondent. (5 CCR 4631)

In consultation with legal counsel, information about the relevant part of a decision may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the decision or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), notice of the county's decision to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved attends a school at which 15 percent or more of the students speak a single primary language other than English, then the decision shall also be translated into that language. In all other instances, the County office shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

For all complaints, the decision shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:
 - a. Statements made by any witnesses
 - b. The relative credibility of the individuals involved
 - c. How the complaining individual reacted to the incident
 - d. Any documentary or other evidence relating to the alleged conduct

Series 1000 – Community Relations

AR 1312.3

- e. Past instances of similar conduct by any alleged offenders
- f. Past false allegations made by the complainant
- 2. The conclusion(s) of law
- 3. Disposition of the complaint
- 4. Rationale for such disposition

For complaints of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.

The determination of whether a hostile environment exists may involve consideration of the following:

- a. How the misconduct affected one or more students' education
- b. The type, frequency, and duration of the misconduct
- c. The relationship between the alleged victim(s) and offender(s)
- d. The number of persons engaged in the conduct and at whom the conduct was directed
- e. The size of the school, location of the incidents, and context in which they occurred
- f. Other incidents at the school involving different individuals
- 5. Corrective action(s), including any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5 CCR 4600

For complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the decision may, as required by law, include:

- a. The corrective actions imposed on the respondent

Series 1000 – Community Relations

AR 1312.3

- b. Individual remedies offered or provided to the complainant or another person who was the subject of the complaint, but this information should not be shared with the respondent.
 - c. Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence
- 6. Notice of the complainant's and respondent's right to appeal the County's decision to the CDE within 15 calendar days, and procedures to be followed for initiating such an appeal

The decision may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

For complaints alleging unlawful discrimination based on state law (such as discriminatory harassment, intimidation, and bullying), the decision shall also include a notice to the complainant that:

- 1. He/she may pursue available civil law remedies outside of the County's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with the CDE. (Education Code 262.3)
- 2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
- 3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or County environment may include, but are not limited to, actions to reinforce County office policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

Series 1000 – Community Relations

AR 1312.3

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation
9. Determination of whether any past actions of the victim that resulted in discipline were related to the treatment the victim received and described in the complaint

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

Series 1000 – Community Relations

AR 1312.3

6. Denial of participation in extracurricular or co-curricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the County office shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The County office may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), that the county does not tolerate it, and how to report and respond to it.

If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges, physical education instructional minutes for students in elementary schools, or any requirement related to the LCAP is found to have merit, the County office shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51223, 52075)

For complaints alleging noncompliance with the laws regarding student fees, the County shall attempt in good faith, by engaging in reasonable efforts, to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the County's final written decision may file an appeal in writing with the CDE within 15 calendar days of receiving the County's decision. (Education Code 222, 48853, 48853.5, 49013, 49069.5, 51223, 51225.1, 51225.2, 51228.3, 52075; 5 CCR 4632)

When a respondent in any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) is dissatisfied with the County's final written decision, he/she, in the same manner as the complainant, may file an appeal with the CDE.

Series 1000 – Community Relations

AR 1312.3

The complainant or respondent shall specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the County's decision. (5 CCR 4632)

Upon notification by the CDE that the complainant or respondent has appealed the district's decision, the Superintendent or designee shall forward the following documents to the CDE: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the written decision
3. A summary of the nature and extent of the investigation conducted by the County office, if not covered by the decision
4. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
5. A report of any action taken to resolve the complaint
6. A copy of the County's uniform complaint procedures
7. Other relevant information requested by the CDE

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans BP 0410

Nondiscrimination in Programs and Activities

The Governing Board is committed to providing equal opportunity for all individuals in education. County programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

(cf. 4030 - Nondiscrimination in Employment)
(cf. 4032 - Reasonable Accommodation)
(cf. 4033 - Lactation Accommodation)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)
(cf. 5131.2 - Bullying)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)
(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6164.6 - Identification and Education Under Section 504)
(cf. 6178 - Career Technical Education)
(cf. 6200 - Adult Education)

County programs and activities shall also be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Annually, the Superintendent or designee shall review county programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing county programs and activities. He/she shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. 1330 - Use of Facilities)

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans BP 0410

All allegations of unlawful discrimination in county programs and activities shall be investigated and resolved in accordance with the procedures specified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the county's policy on nondiscrimination and related complaint procedures. Such notification shall be included in each announcement, bulletin, catalog, handbook, application form, or other materials distributed to these groups and, as applicable, to the public. As appropriate, such notification shall be posted at the county schools office and other prominent locations and shall be posted on the County's web site and, when available, county-supported social media.

(cf. 1113 - District and School Web Sites)
(cf. 5145.6 - Parental Notifications)

The county's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

Access for Individuals with Disabilities

County programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

(cf. 6163.2 - Animals at School)

The Superintendent or designee shall ensure that the County provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school web sites, notetakers, written materials, taped text, and Braille or large print materials. Individuals with disabilities shall notify the

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans BP 0410

Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

(cf. 6020 - Parent Involvement)
(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the county's response to complaints and for complying with state and federal civil rights laws is hereby designated as the County's ADA coordinator. He/she shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to county programs, services, activities, or facilities.

Human Resources Director
Sutter County Superintendent of Schools
970 Klamath Lane, Yuba City, CA 95993
(530) 822-2900

Legal References:

EDUCATION CODE

200-262.4 Prohibition of discrimination
48985 Notices to parents in language other than English
51007 Legislative intent: state policy

GOVERNMENT CODE

11000 Definitions
11135 Nondiscrimination in programs or activities funded by state
11138 Rules and regulations
12900-12996 Fair Employment and Housing Act
54953.2 Brown Act compliance with Americans with Disabilities Act

PENAL CODE

422.55 Definition of hate crime
422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans BP 0410

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act
1681-1688 Discrimination based on sex or blindness, Title IX
2301-2415 Carl D. Perkins Vocational and Applied Technology Act
6311 State plans
6312 Local education agency plans

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964
2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended
2000h-2000h-6 Title IX
12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act
36.303 Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34

100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI
104.1-104.39 Section 504 of the Rehabilitation Act of 1973
106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:
106.9 Dissemination of policy

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, July 2016
Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

*CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING
PUBLICATIONS*

California Law Prohibits Workplace Discrimination and Harassment

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans BP 0410

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Examples of Policies and Emerging Practices for Supporting Transgender Students,
May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Electronic Book Readers, June 29, 2010

Notice of Non-Discrimination, January 1999

Protecting Students from Harassment and Hate Crime, January 1999

Nondiscrimination in Employment Practices in Education, August 1991

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

2010 ADA Standards for Accessible Design, September 2010

Accessibility of State and Local Government Websites to People with Disabilities, June
2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

Safe Schools Coalition: <http://www.casafeschools.org>

Pacific ADA Center: <http://www.adapacific.org>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act:

<http://www.ada.gov>

U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Series 5000 – Students

Freedom of Speech/Expression Students

The Governing Board believes that free inquiry and exchange of ideas are essential parts of a democratic education. The Board respects students' rights to express ideas and opinions, take stands on issues, and support causes, even when such speech is controversial or unpopular.

(cf. 6142.3 - Civic Education)
(cf. 6144 - Controversial Issues)

On-Campus Expression

Students shall have the right to exercise freedom of speech and of the press including, but not limited to, the use of bulletin boards; the distribution of printed materials or petitions; the wearing of buttons, badges, and other insignia; and the right of expression in official publications. (Education Code 48907)

Student expression on LEA or school Internet web sites and online media shall generally be afforded the same protections as in print media.

(cf. 1113 - District and School Web Sites)
(cf. 6163.4 - Student Use of Technology)

Students' freedom of expression shall be limited only as allowed by Education Code 48907, 48950, and other applicable state and federal laws.

Students are prohibited from making any expressions or distributing or posting any materials that are obscene, libelous, or slanderous. Students also are prohibited from making any expressions that so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, the violation of school rules, or substantial disruption of the school's orderly operation. (Education Code 48907)

(cf. 5145.7 - Sexual Harassment)
(cf. 5145.9 - Hate-Motivated Behavior)

The use of "fighting words" or epithets is prohibited in those instances where the speech is abusive and insulting, rather than a communication of ideas, and the speech is used in an abusive manner in a situation that presents an actual danger that it will cause a breach of the peace.

School officials shall not engage in prior restraint of material prepared for official school publications except insofar as the content of the material violates the law. (Education

Code 48907)

Off-Campus Expression

A student shall be subject to discipline for off-campus expression, including expression on off-campus Internet web sites, when such expression poses a threat to the safety of other students, staff, or school property, or substantially disrupts the educational program. The Superintendent or designee shall document the impact the expression had or could be expected to have on the school program.

(cf. 5131 - Conduct)

Legal Reference:

EDUCATION CODE

48907 Exercise of free expression; rules and regulations

48950 Speech and other communication

51520 Prohibited solicitations on school premises

UNITED STATES CODE, TITLE 20

4071-4074 Equal Access Act

CALIFORNIA CONSTITUTION

Article 1, Section 2 Freedom of speech and expression

U.S. CONSTITUTION

Amendment 1 Freedom of speech and expression

COURT DECISIONS

Smith v. Novato Unified School District, (2007) 150 Cal.App.4th 1439

Lavine v. Blaine School District, (2001) 257 F.3d 981

Emmett v. Kirkland School District No. 415, (2000) 92 F.Supp. 2d 1088

J.S. v. Bethlehem Area School District, (2000) 757 A.2d 412 (Pa. Commw. 2000)

Beussink v. Woodland R-IV School District, (1998) 30 F.Supp. 2d 1175

Muller v. Jefferson Lighthouse School, (1996) 98 F.3d 1530

Lovell v. Poway Unified School District, (1996) 90 F.3d 367

Hazelwood School District v. Kuhlmeier, (1988) 108 S. Ct. 562

Leeb v. DeLong, (1988) 198 Cal.App.3d 47

Bethel School District No. 403 v. Fraser, (1986) 478 U.S. 675

Bright v. Los Angeles Unified School District, (1976) 18 Cal. 3d 350

Tinker v. Des Moines Independent Community School District, (1969) 393 U.S. 503

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

Limitations on Student Expression in School-Sponsored Publications, March 4, 1988

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Series 5000 – Students

Freedom of Speech/Expression

Students

Students shall have the right to exercise freedom of speech and of the press in official school publications, except for expression that is obscene, libelous, slanderous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, the violation of lawful school regulations, or the substantial disruption of the orderly operation of the school. (Education Code 48907)

Official school publications includes material produced by students in journalism, newspaper, yearbook, or writing classes and distributed to the student body either for a fee or free. (Education Code 48907)

Each principal shall develop a school publications code outlining the responsibility of student journalists, editors, and publication advisors.

All student submissions shall be held to professional standards of English and journalism. (Education Code 48907)

If the principal considers material submitted for publication to violate Education Code 48907, he/she shall notify the student, without undue delay, and give specific reasons why the submitted material may not be published. Absent extraordinary circumstances, such notice should be given in sufficient time to allow the student time to either modify the material or to seek review of the principal's determination from the Superintendent or designee. Prior to any restriction of student speech, school officials shall consider any feasible alternative options to restricting the speech.

To the extent that the principal or designee believes that the school should be disassociated from a particular idea or opinion, the principal may require student articles to include disclaimers.

Distribution of Printed Materials and Petitions by Students

The principal or designee may provide bulletin boards on which students and student organizations may post materials of general interest. Students also may post or distribute handbills, leaflets, and other printed material, whether produced within or outside of the school. Students may collect signatures on petitions concerning school or non-school issues.

(cf. 1325 - Advertising and Promotion)
(cf. 6145.5 - Student Organizations and Equal Access)

Printed materials or petitions may be distributed only:

1. Before or after school or during lunch time
2. In locations that do not obstruct the normal flow of traffic within the school or at entrances

No student shall use coercion to induce any other student or person to accept printed matter or to sign a petition. No funds shall be collected for any material distributed.

(cf. 5131 - Conduct)

Clothing, Buttons, and Badges

Buttons, badges, armbands, and clothing bearing slogans or sayings may be worn unless their message falls into the categories prohibited by law and Board policy. No employee shall interfere with this practice on the grounds that the message may be controversial or unpopular with students or faculty.

(cf. 5131.4 - Student Disturbances)

(cf. 5132 - Dress and Grooming)

(cf. 5136 - Gangs)

(cf. 5144 - Discipline)

Series 5000 – Students

**Nondiscrimination/Harassment
Students**

This policy shall apply to all acts related to school activity or to school attendance occurring within a school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6164.6 - Identification and Education Under Section 504)

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also includes the creation of a hostile environment through prohibited conduct that is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. He/she shall provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the educational program. He/she shall report his/her findings and recommendations to the Board after each review.

(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 1330 - Use of Facilities)
(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6145 - Extracurricular and Co-curricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.2 - Guidance/Counseling Services)

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
(cf. 5145.2 - Freedom of Speech/Expression)

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

(cf. 3580 - District Records)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48900.3 Suspension or expulsion for act of hate violence

Policy Approved:

Sutter County Board of Education

48900.4 Suspension or expulsion for threats or harassment
48904 Liability of parent/guardian for willful student misconduct
48907 Student exercise of free expression
48950 Freedom of speech
48985 Translation of notices
49020-49023 Athletic programs
51500 Prohibited instruction or activity
51501 Prohibited means of instruction
60044 Prohibited instructional materials
CIVIL CODE
1714.1 Liability of parents/guardians for willful misconduct of minor
PENAL CODE
422.55 Definition of hate crime
422.6 Crimes, harassment
CODE OF REGULATIONS, TITLE 5
432 Student record
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs
UNITED STATES CODE, TITLE 20
1681-1688 Title IX of the Education Amendments of 1972
12101-12213 Title II equal opportunity for individuals with disabilities
UNITED STATES CODE, TITLE 29
794 Section 504 of Rehabilitation Act of 1973
UNITED STATES CODE, TITLE 42
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975
CODE OF FEDERAL REGULATIONS, TITLE 28
35.107 Nondiscrimination on basis of disability; complaints
CODE OF FEDERAL REGULATIONS, TITLE 34
99.31 Disclosure of personally identifiable information
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
COURT DECISIONS
Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014

Final Guidance Regarding Transgender Students, Privacy, and Facilities, March 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Policy Approved:

Sutter County Board of Education

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Dealing with Legal Matters Surrounding Students' Sexual Orientation and Gender Identity, 2004

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter: Transgender Students, May 2016

Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, January 1999

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

National School Boards Association: <http://www.nsba.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Series 5000 – Students

**Nondiscrimination/Harassment
Students**

The County Office of Education designates the individual(s) identified below as the employee(s) responsible for coordinating efforts to comply with applicable state and federal civil rights laws, including Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Age Discrimination Act of 1975, and to answer inquiries regarding the nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, national origin, nationality, ethnicity, ethnic group identification, age, religion, marital or parental status, pregnancy, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Superintendent
970 Klamath Lane
Yuba City, CA 95993
530-822-2900

(cf. 1312.1 - Complaints Concerning Employees)
(cf. 1312.3 - Uniform Complaint Procedures)

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the schools nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public, posting them on the web site and other prominent locations and providing easy access to them through social media, when available.

(cf. 1113 - School Web Sites)
(cf. 1114 - Social Media)

2. Provide to students a handbook that contains age-appropriate information that clearly describes the nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior. (Education Code 234.1)

3. Annually notify all students and parents/guardians of the school's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students, including transgender and gender-nonconforming students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the county office will address any individual student's interests and concerns in private.

(cf. 5145.6 - Parental Notifications)

4. The Superintendent or designee shall ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular school speak a single primary language other than English, the policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the county office shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

5. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and information regarding the nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines to provide a discrimination-free environment for all students, including transgender and gender-nonconforming students.

(cf. 1240 - Volunteer Assistance)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

6. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is

safe to do so. (Education Code 234.1)

7. At the beginning of each school year, inform each principal or designee of the responsibility to provide appropriate assistance or resources to protect students' privacy rights and ensure their safety from threatened or potentially discriminatory behavior.

Enforcement of Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti

(cf. 5131.5 - Vandalism and Graffiti)

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond

3. Disseminating and/or summarizing the policy and regulation regarding unlawful discrimination

4. Consistent with the laws regarding the confidentiality of student and personnel records, communicating the school's response to students, parents/guardians, and the community

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5125 - Student Records)

5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of policy, including any student who is found to have filed a complaint of discrimination that he/she knew was not true

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Process for Initiating and Responding to Complaints

Any student who feels that he/she has been subjected to unlawful discrimination described above or in policy is strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, any student who observes any such incident is strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a verbal report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, he/she shall make a note of the report and encourage the student or parent/guardian to file the complaint in writing, pursuant to the provisions in AR 1312.3 - Uniform Complaint Procedures. Once notified verbally or in writing, the principal or compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Transgender and Gender-Nonconforming Students

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense of his/her gender, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Transgender student means a student whose gender identity is different from the gender he/she was assigned at birth.

Regardless of whether they are sexual in nature, acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment are prohibited. Examples of types of conduct which are prohibited and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with his/her gender identity
2. Disciplining or disparaging a student or excluding him/her from participating in activities for behavior or appearance that is consistent with his/her gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the bathroom that corresponds to his/her gender identity
4. Taunting a student because he/she participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's transgender status to individuals who do not have a legitimate need for the information, without the student's consent
6. Use of gender-specific slurs
7. Physical assault of a student motivated by hostility toward him/her because of his/her gender, gender identity, or gender expression

The uniform complaint procedures (AR 1312.3) shall be used to report and resolve complaints alleging discrimination against transgender and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection of a student's asserted gender identity, denial of access to

facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that transgender and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the county office shall address each situation on a case-by-case basis, in accordance with the following guidelines:

1. Right to privacy: A student's transgender or gender-nonconforming status is his/her private information and the county office shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the county office has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the county office shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the county office pursuant to 34 CFR 99.31. Any employee to whom a student's transgender or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to an employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless he/she is required to disclose or report the student's information pursuant to this procedure, and shall inform the student that honoring the student's request may limit the ability to meet the student's needs related to his/her status as a transgender or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's transgender or gender-nonconformity status or gender identity or gender expression to his/her parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The county office shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf. 1340 - Access to Records)
(cf. 3580 - Records)

2. Determining a Student's Gender Identity: The compliance officer shall accept the student's assertion of his/her gender identity and begin to treat the student consistent with his/her gender identity unless personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.

3. Addressing a Student's Transition Needs: The compliance officer shall arrange a meeting with the student and, if appropriate, his/her parents/guardians to identify and

develop strategies for ensuring that the student's access to education programs and activities is maintained. The meeting shall discuss the transgender or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to his/her status as a transgender or gender-nonconforming individual, so that prompt action could be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting his/her educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

4. Accessibility to Sex-Segregated Facilities, Programs, and Activities: When the county office maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as outdoor science camps, physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the county office shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, access to a staff member's office, or use of the locker room before or after the other students. However, the county office shall not require a student to utilize these options because he/she is transgender or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with his/her gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, cabin assignments and field trips. A student's right to participate in a sex-segregated activity in accordance with his/her gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf. 6145 - Extracurricular and Co-curricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6153 - School-Sponsored Trips)
(cf. 7110 - Facilities Master Plan)

5. Student Records: A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed pursuant to a court order. However, at the written request of a student or, if appropriate, his/her parents/guardians, the county office shall use the student's preferred name and pronouns consistent with his/her gender identity on all other -related documents. Such preferred name may be added to the student's record and official documents as

permitted by law.

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

6. Names and Pronouns: If a student so chooses, personnel shall be required to address the student by a name and the pronouns consistent with his/her gender identity, without the necessity of a court order or a change to his/her official record. However, inadvertent slips or honest mistakes by personnel in the use of the student's name and/or consistent pronouns shall not constitute a violation of this administrative regulation or the accompanying policy.

7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with his/her gender identity, subject to any dress code adopted on a school site.

(cf. 5132 - Dress Code)

Agenda Item No. 11.0

BOARD AGENDA ITEM: Second Reading – Board Bylaws

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Dr. Baljinder Dhillon

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Dr. Baljinder Dhillon

BACKGROUND AND SUMMARY INFORMATION:

The following Board Bylaws are being presented for a second reading by the Sutter County Board of Education:

BB 9321 – Closed Session

BB 9500 – County Superintendent's Remuneration

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Closed Session

The County Board of Education is committed to complying with state open meeting laws and modeling transparency in the conduct of its business. The County Board shall hold a closed session only for purposes authorized by law. A closed session may be held during a regular, special, or emergency meeting in accordance with law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting, as required by law. (Government Code 54954.2)

The County Board shall disclose in open session the items to be discussed in closed session. In the closed session, the County Board may consider only those matters covered in its statement.

The County Board shall not disclose any information that is protected by state or federal law. In addition, no victim or alleged victim of sexual misconduct or child abuse shall be identified in any County Board agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

A County Board member shall not disclose confidential information received in a closed session unless the County Board authorizes the disclosure of that information. (Government Code 54963)

After each closed session, but before adjourning the meeting, the County Board shall reconvene in open and, when applicable, report closed session actions, the votes or abstentions thereon, and other disclosures required by Government Code 54957.1. (Government Code 54957.7)

Matters Related to Students

The County Board shall meet in closed session to consider the appeal of an expulsion of a student, unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the County Board may meet in closed session for the purpose of deliberations. (Education Code 48920)

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Agenda items related to student matters shall briefly describe the reason for the closed session, such as "student expulsion hearing," without violating the confidentiality rights of individual students. The student shall not be named on the agenda, but a number may be assigned to the student in order to facilitate record keeping. The agenda shall also state that the Education Code requires closed sessions in these cases in order to prevent the disclosure of confidential student record information.

Actions related to student matters shall be taken in open session and shall be a matter of public record. No information shall be released in violation of student privacy rights provided in law. (Education Code 35146, 48918; 20 USC 1232)

OPTION 1: In an expulsion action, the student's name and the cause for expulsion shall be disclosed in open session.

OPTION 2: In an expulsion action, the student's name shall not be disclosed, but the cause for the expulsion shall be disclosed in open session.

The County Board shall meet in closed session to address any student matter over which it has statutory authority, when the matter may involve disclosure of confidential student information.

Conference with Real Property Negotiator

The County Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the County Board or County Office of Education (COE) in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Before holding the closed session, the County Board shall hold an open and public session to identify its negotiator(s) and the property under negotiation and to specify the person(s) with whom the negotiator may negotiate. (Government Code 54956.8)

For purposes of real property transactions, negotiators may include members of the County Board. (Government Code 54956.8)

Agenda items related to real property negotiations shall specify the negotiator attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)

Approval of an agreement concluding real estate negotiations shall be reported after the agreement is final. If the County Board renders the agreement final, it shall report that approval, the votes or abstentions thereon, and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party, the County Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the County Office of Education of its approval. (Government Code 54957.1)

Pending Litigation

Based on the advice of its legal counsel, the County Board may hold a closed session to confer with or receive advice from its legal counsel regarding a pending litigation when a discussion of the matter in open session would prejudice the County Office of Education or the County Board's position in the litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered "pending" in any of the following circumstances: (Government Code 54956.9)

1. Litigation to which the County Office of Education or County Board is a "party" has been initiated formally. (Government Code 54956.9(a))
2. A point has been reached where, in the County Board's opinion based on the advice of its legal counsel regarding the "existing facts and circumstances," there is a "significant exposure to litigation" against the County Board County Office of Education, or the County Board is meeting solely to determine whether, based on existing facts or circumstances, a closed session is authorized. (Government Code 54956.9(b))

Existing facts and circumstances for these purposes are limited to the following: (Government Code 54956.9)

- a. Facts and circumstances that might result in litigation against the County Board

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

or County Office of Education but which the County Board believes are not yet known to potential plaintiffs and which do not need to be disclosed.

b. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the County Board or County Office of Education, which are already known to potential plaintiffs and which must be publicly disclosed before the closed session or specified on the agenda.

c. The receipt of a claim pursuant to the Tort Claims Act or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.

d. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the County Board.

e. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the County Board, provided that the employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection. Such record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat on his/her behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.

3. Based on existing facts and circumstances, the County Board has decided to initiate or is deciding whether to initiate litigation. (Government Code 54956.9(c))

Before holding a closed session pursuant to the pending litigation exception, the County Board shall state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9(a), the County Board shall either state the title or specifically identify the litigation to be discussed or state that doing so would jeopardize the ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)

Agenda items related to pending litigation shall be described as a conference with legal counsel regarding either "existing litigation" or "anticipated litigation." (Government Code 54954.5)

"Existing litigation" items shall identify the name of the case specified by either the claimant's name, names of parties, or case or claim number, unless the County Board states that to identify the case would jeopardize service of process or existing

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

settlement negotiations. (Government Code 54954.5)

"Anticipated litigation" items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9(b) and shall specify the potential number of cases. When the County Board expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9(c) and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information regarding existing facts and circumstances described in item #2b-e above. (Government Code 54954.5)

The County Board shall report the following actions related to pending litigation, and the votes or abstentions thereon, at the public meeting during which the closed session is held: (Government Code 54957.1)

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.
2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the ability to serve process on unserved parties or the ability of the County Office of Education to conclude existing settlement negotiations to its advantage.
3. Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation and if final approval rests with the other party or with the court, the County Board shall report the fact of approval, the substance of the agreement, and the vote and abstentions thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

Review of Student Assessment Instruments

The County Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the County Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Agenda items related to the review of student assessment instruments shall state that the County Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program and that Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

At the public meeting during which the County Board holds a closed session to review student assessment instruments, the County Board shall confirm that this review was made. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

Other Matters for Closed Session

When appropriate, the County Board may also hold a closed session to discuss any of the following:

1. Security Matters

The County Board may meet in closed session with the Governor, Attorney General, district attorney, legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. (Government Code 54957)

The County Board may meet in closed session during an emergency meeting held pursuant to Government Code 54956.5 to meet with law enforcement officials for the emergency purposes specified in Government Code 54957 if agreed to by a two-thirds vote of the County Board members present. If less than two-thirds of the members are present, then the County Board must agree by a unanimous vote of the members present. (Government Code 54956.5)

Agenda items related to security matters shall specify the name of the law enforcement agency and the title of the officer, or name of applicable agency representative and title, with whom the County Board will consult. (Government Code 54954.5)

2. Joint Powers Agency/Self-Insurance Authority Claims

The County Board may meet in closed session to discuss a claim for the payment of tort

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

liability losses, public liability losses, or workers' compensation liability incurred by a Joint Powers Agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the County Office of Education is a member. (Government Code 54956.95)

Closed session agenda items related to liability claims shall specify the claimant's name and the name of the agency against which the claim is made. (Government Code 54954.5)

When the board of the JPA has so authorized and upon advice of legal counsel, the County Board may meet in closed session in order to receive, discuss, and take action concerning information obtained in a closed session of the JPA. During the County Board's closed session, a County Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to other County Board members. (Government Code 54956.96)

The County Board member may also disclose the confidential JPA information to legal counsel in order to obtain advice on whether the matter has direct financial or liability implications for the County Board or County Office of Education. (Government Code 54956.96)

Closed session agenda items related to conferences involving a JPA shall specify the closed session description used by the JPA and the name of the County Board member representing the County Board on the JPA board. Additional information listing the names of agencies or titles of representatives attending the closed session as consultants or other representatives shall also be included. (Government Code 54954.5)

The County Board shall report the disposition of joint powers agency or self-insurance claims and the votes or abstentions thereon at the public meeting during which the closed session is held. This report shall include the name of the claimant(s), the name of the agency claimed against, the substance of the claim, and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)

3. Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office, the County Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any County Board meeting to discuss the report must be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

54956.75)

Closed session agenda items related to an audit by the California State Auditor's Office shall state "Audit by California State Auditor's Office." (Government Code 54954.5)

Legal Reference:

EDUCATION CODE

- 1040 Duties and responsibilities; county boards of education
- 1042 County boards; authority
- 1700 County school service fund
- 1703 Coordination services
- 1730 Supervision of instruction
- 1740 Supervision of attendance
- 1750 Supervision of health
- 1760 Provision of guidance services
- 35145 Public meetings
- 35146 Closed session (re student suspension)
- 48912 Governing board suspension
- 48918 Rules governing expulsion procedures; hearings and notice
- 49070 Challenging content of students records
- 60617 Meetings of governing board

GOVERNMENT CODE

- 815-818.9 California Government Tort Claims Act
- 3540-3549.3 Educational Employment Relations Act
- 6252-6270 California Public Records Act
- 54950-54963 The Ralph M. Brown Act

COURT DECISIONS

- Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners, (2003) 107 Cal.App.4th 860
- Bell v. Vista Unified School District, (2001) 82 Cal.App. 4th 672
- Furtado v. Sierra Community College District (1998) 68 Cal.App. 4th 876
- Gillespie v. San Francisco Public Library Commission (1998) 67 Cal.App.4th 1165
- Roberts v. City of Palmdale, (1993) 5 Cal.App. 4th 363
- Sacramento Newspaper Guild v. Sacramento County Board of Supervisors, (1968) 263 Cal.App. 2d 41

ATTORNEY GENERAL OPINIONS

- 94 Ops.Cal.Atty.Gen. 82 (2011)
- 86 Ops.Cal.Atty.Gen. 210 (2003)
- 85 Ops.Cal.Atty.Gen. 77 (2002)
- 78 Ops.Cal.Atty.Gen. 218 (1995)

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

59 Ops.Cal.Atty.Gen. 532 (1976)

Management Resources:

CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, 2014

ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Legislative Bodies, 2003

LEAGUE OF CALIFORNIA CITIES PUBLICATIONS

Open and Public IV: A Guide to the Ralph M. Brown Act, rev. July 2010

Open and Public IV: A Guide to the Ralph M. Brown Act Supplement, September 2013

WEB SITES

CSBA: <http://www.csba.org>

California Attorney General's Office: <http://www.oag.ca.gov>

League of California Cities: <http://www.cacities.org>

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

County Superintendent's Remuneration

The County Board of Education believes that the County Superintendent of Schools renders services that promote the success of students and of the educational programs of the county office of education, and that anyone occupying the position should be fairly compensated for his/her service. In accordance with law, the County Board shall fix the salary of the County Superintendent and may adopt a remuneration package that includes, but is not limited to, salary, allowances, health and welfare benefits, and other benefits as appropriate.

The Attorney General has opined that a County Board may increase or decrease the County Superintendent's salary at any point during the term for which the County Superintendent was elected, but that any salary decrease may not be retroactive. Due to the conflict recognized by the Attorney General between the California Constitution and Education Code 1207, prior to decreasing a County Superintendent's salary, the County Board should first contact legal counsel.

Any discussion and/or action taken on the County Superintendent's remuneration shall take place in open session, at a regularly scheduled meeting of the County Board. (Government Code 54956)

Any changes to the County Superintendent's salary, financial remuneration, or any benefit, for any reason, may only be made upon approval of the County Board after discussion at a regularly scheduled meeting of the County Board. (Education Code 1209, Government Code 54956)

The County Superintendent shall receive reimbursement for his/her actual and necessary traveling expenses. (Education Code 1200, 1201)

Legal Reference:

EDUCATION CODE

1200-1209 Appointment, qualifications, salary and expenses of county superintendent

GOVERNMENT CODE

3511.1-3511.2 Local agency executives

53243.3-53243.4 Abuse of office

54954 Time and place of regular meetings

54957 Closed session personnel matters

CALIFORNIA CONSTITUTION

Article 9, Section 3.1 County Superintendent qualifications and salaries

Bylaw Approved:

Sutter County Board of Education

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

COURT DECISIONS

Woodcock v. Dick, (1950) 36 Cal 2d 146

ATTORNEY GENERAL OPINIONS

61 Ops.Cal.Atty.Gen. 384 (1978)

62 Ops.Cal.Atty.Gen. 356 (1979)

Management Resources:

WEB SITES

CSBA, Governance Consulting Services: <http://www.csba.org>

California County Superintendents Educational Services Association:
<http://www.ccsesa.org>

BOARD AGENDA ITEM: First Reading – Policies to Rescind

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

☐ Action

☐ Reports/Presentation

☒ Information

☐ Public Hearing

☐ Other (specify)

PREPARED BY:

Wendy Bedard

SUBMITTED BY:

Wendy Bedard

PRESENTING TO BOARD:

Wendy Bedard

BACKGROUND AND SUMMARY INFORMATION:

Cabinet is recommending the following Board Policies to rescind:

BP 1312.3, AR-Supt 4144 - Uniform Complaint Procedures

B-AR 1312.3, SP-AR 4144 – Uniform Complaint Procedures

Series 1000 – Community Relations

COMPLAINTS

The Sutter County Superintendent and the Sutter County Board of Education recognize that the county office has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Superintendent and the Board of Education encourage the early, informal resolution of complaints whenever possible and appropriate. To resolve complaints which cannot be resolved through such informal process, the Superintendent and the Board of Education shall adopt a uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Uniform Complaint Procedures

The Sutter County Superintendent of Schools (SCSOS) shall follow uniform complaint procedures when addressing the following types of complaints:

Unlawful Discrimination:

- Complaints alleging that a specific action, policy, procedure or practice is discriminatory on any basis specified in the SCSOS nondiscrimination policies (SP 4030; SP/AR 4030).

The Sutter County Superintendent and Sutter County Board of Education acknowledge and respect every individual's right to privacy. Discrimination complaints shall be investigated in a manner that protects the confidentiality of the parties and the facts. This includes keeping the identity of the complainant confidential except to the extent necessary to carry out the investigation or proceedings, as determined by the Sutter County Superintendent or designee on a case-by-case basis.

Personnel:

- Complaints from the public against an employee of SCSOS
- Complaint against an employee of the SCSOS by another employee of the SCSOS
- Complaints from employees alleging misapplication of the SCSOS policies, regulations, rules, or procedures

COMPLAINTS (continued)

- “Whistleblower” complaints by an employee or job applicant regarding an improper SCSOS activity including, but not limited to, an allegation of gross mismanagement, a significant waste of funds, an abuse of authority, or a specific danger to public health or safety

For complaints regarding working conditions or other subjects of negotiations, the employee may use the grievance procedure specified in the applicable collective bargaining agreement.

Non-UCP Complaints:

The following complaints shall not be subject to the County Office’s Uniform Complaint Process but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, the County Protective Services Division, and the appropriate law enforcement agency.
2. Any complaint alleging employment discrimination shall be referred to the California Department of Fair Employment and Housing.
3. Any complaint alleging fraud shall be referred to the California Department of Education.
4. In addition, the county’s Williams Uniform Complaint Procedures, AR 1312.4, shall be used to investigate and resolve any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments. (Education Code 35186)

The Sutter County Superintendent and the Sutter County Board of Education prohibit retaliation in any form for participating in complaint procedures, including but not limited to the filing of a complaint or the reporting of instances of discrimination. Such participation shall not in any way affect the status, student grades, or work assignments of the complainant.

Bullying:

Any complaint alleging bullying in county office programs and activities, regardless of whether the bullying is based on a person’s actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender

COMPLAINTS (continued)

expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics.

Local Control and Accountability Plan (LCAP):

Any complaint alleging that the county office has not complied with legal requirements related to the implementation of the local control and accountability plan (Education Code 52075). These legal requirements include, but not limited to: the LCAP must include goals and actions aligned with eight state priorities related to (1) the degree to which teachers are appropriately assigned and fully credentialed, students have sufficient access to standards-based instructional materials, and facilities are maintained in good repair; (2) implementation of and student access to state academic content and performance standards; (3) parent/guardian involvement; (4) student achievement; (5) student engagement; (6) school climate; (7) student access to and enrollment in a broad course of study, including programs and services provided to benefit low-income students, English learners, and/or foster youth (i.e., "unduplicated students" for purposes of the local control funding formula); (8) student outcomes in the specified course of study; (9) Foster Youth, (10) Expelled Youth; and other local priorities. Other requirements include consultation with teachers, principals, administrators, other school personnel, bargaining units, parents/guardians, and students in developing the LCAP; and also notification to the public of the opportunity to submit written comments to actions and expenditures. In addition, the budget must include expenditures necessary to implement the LCAP. BP/AR 0460

Program Compliance:

Complaints alleging failure to comply with state and/or federal laws in SCSOS county-operated programs

The Sutter County Superintendent and the Sutter County Board of Education recognize that the Sutter County Superintendent is responsible for complying with applicable state and federal laws and regulations governing educational programs.

Instructional Materials

Complaints concerning the content or use of instructional materials, including textbooks,

COMPLAINTS (continued)

supplementary instructional materials, library materials, or other instructional materials and equipment, shall be properly and fairly considered using established complaint procedures.

The Sutter County Board of Education uses a comprehensive process to adopt instructional materials that is based on selection criteria established by law and SCSOS policy and includes opportunities for the involvement of teachers, administrators, parent/guardians, and community members.

Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their child's teacher and/or the program administrator. If the situation remains unresolved, a complaint may be filed using the process specified in the administrative regulation. Prior to adoption, parents and community members may comment during the viewing period of publicly displayed recommend text materials.

Complaints related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that present a threat to the health or safety of students or staff, teacher vacancies and misassignments, and compliance with Valenzuela Legislation shall be investigated pursuant to Williams Uniform Complaint procedures.

(cf. 1312.2 – Complaints about Instructional Materials)

(cf. 1312.4 – Williams Complaint Procedure)

Student Fees:

Uniform complaint procedures shall also be used to address any complaint alleging the Sutter County Superintendent of Schools failure to comply with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, the requirements for the development and adoption of a school safety plan, and state and/or federal laws in adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs.

Compliance Officers:

The Sutter County Superintendent of Schools and the Sutter County Board of Education designate the following compliance officers to receive and investigate complaints and to ensure compliance with law.

BP 1312.3
SP 4144(a)
4244
4344

COMPLAINTS (continued)

<u>Unlawful Discrimination and Personnel</u>	<u>Program Compliance or Instructional Materials</u>
Human Resources Director	Asst. Superintendent – Educational Services
970 Klamath Lane	970 Klamath Lane
Yuba City, CA 95993	Yuba City, CA 95993
(530) 822-2900	(530) 822-2900

The Sutter County Superintendent and the Sutter County Board of Education prohibit retaliation in any form for participating in complaint procedures, including but not limited to the filing of a complaint or the reporting of instances of discrimination. Such participation shall not in any way affect the status, grades or work assignments of the complainant.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

35186 Williams uniform complaint procedures

44110-44114 Reporting by school employees of improper governmental activity

GOVERNMENT CODE

3543 Public school employees' rights

3543.1 Rights of employee organizations

53296-53299 Disclosure of confidential information; whistleblower

54957 Closed session; personnel matters

LABOR CODE

1102.5-1106 Whistleblower protections

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in district programs and activities

Policies and Regulations Manual
Sutter County Board of Education

Series 1000 – Community Relations

Uniform Complaint Procedures

The following procedures shall be used to address all complaints which allege that the Sutter County Superintendent of Schools Office (SCSOS) has violated federal or state laws or regulations.

Before filing a formal, written complaint, the complainant should attempt to resolve the issue by an informal conference with the appropriate administrator. The administrator will make every effort to bring all parties involved together to resolve the complaint at the lowest level. The administrator will provide a verbal response to the complainant. If a satisfactory solution is not achieved at the informal level, the complainant may file a written complaint.

Filing of Written Complaint

Any individual, public agency or organization may file a written complaint of alleged noncompliance by the County Office. (5 CCR 4630)

A complaint alleging unlawful discrimination shall be initiated no later than six months from the date when the alleged discrimination occurred, or six months from the date when the complainant first obtained knowledge of the facts of the alleged discrimination. A complaint may be filed by a person who alleges that he/she personally suffered unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subjected to unlawful discrimination. (5 CCR 4630)

Compliance officers (BP 1312.3 pg. 3) shall maintain a record of each complaint and subsequent related actions, including all information required for compliance with 5 CCR 4631 and 4633.

If a complainant is unable to put a complaint in writing due to conditions such as a disability, non-English speaker, or illiteracy, County Office staff shall assist him/her in the filing of the complaint. (5 CCR 4600)

All parties involved in allegations shall be notified when a complaint is filed, when a complaint meeting or hearing is scheduled, and when a decision or ruling is made.

A complaint alleging noncompliance with the law regarding the prohibition against requiring students to pay student fees, deposits, and charges may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance. (Education Code 49013)

Policies and Regulations Manual
Sutter County Board of Education

Series 1000 – Community Relations

Investigation of Complaint

The compliance officer is encouraged to hold an investigative meeting within five (5) work days of receiving the complaint. This meeting shall provide an opportunity for the complainant and/or his/her representative to repeat the complaint orally.

The complainant and/or his/her representative shall have an opportunity to present the complaint and evidence or information leading to evidence to support the allegations in the complaint. (5 CCR 4631)

A complainant's refusal to provide the County Office's investigator with documents or other evidence related to the allegations in the complaint, or his/her failure or refusal to cooperate in the investigation or his/her engagement in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegation. (5 CCR 4631)

Response to Complaint

Within thirty (30) days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report of the County Office's investigation and decision, as described in "Final Written Decision" below.

Appeal to the County Superintendent

If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five (5) work days of receipt of the decision, file an appeal in writing to the County Superintendent. The written appeal request shall include a copy of the original complaint, the decisions rendered and a clear concise statement of the reason for the appeal.

The Superintendent shall within sixty (60) work days of the filing of the complaint render a decision which shall be the final decision as described in the "Final Written Decision" below. The superintendent and complainant can agree on using mediation. If the complainant agrees to mediation, the Superintendent shall make all arrangements for this process.

The use of mediation shall not extend the Superintendent's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. (5 CCR 4631)

Policies and Regulations Manual
Sutter County Board of Education

Series 1000 – Community Relations

Appeal to the Board of Education

If the complaint is a program compliance or instructional materials complaint and the complainant is dissatisfied with the Superintendent's decision, he/she may, within five (5) work days of receipt of the decision, file an appeal in writing to the County Board of Education. The written appeal request shall include a copy of the original complaint, the decisions rendered and a clear concise statement of the reason for the appeal.

The Board of Education may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. The Board of Education may decide not to hear the complaint, in which case the Superintendent's decision shall be final.

If the Board of Education hears the complaint, the Superintendent shall send the Board's decision to the complainant within 60 days of the County Office's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

Final Written Decision

The decision shall be in writing and sent to the complainant. (5 CCR 4631)

The decision shall be written in English and in the language of the complainant whenever feasible or as required by law.

If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges is found to have merit, the district shall provide a remedy to all affected students and parents/guardians, which, where applicable, shall include reasonable efforts to ensure full reimbursement to them. (Education Code 49013)

The decision shall include:

1. The findings of fact based on the evidence gathered (5 CCR 4631)
2. The conclusion(s) of law (5 CCR 4631)
3. Disposition of the complaint (5 CCR 4631)
4. Rationale for such disposition (5 CCR 4631)
5. Corrective actions, if any are warranted (5 CCR 4631)

Policies and Regulations Manual
Sutter County Board of Education

Series 1000 – Community Relations

Items 6 and 7 below do not apply to personnel complaints.

6. Notice of the complainant's right to appeal the decision within 15 days to the CDE and procedures to be followed for initiating such an appeal (5 CCR 4631)
7. For discrimination complaints, notice that the complainant must wait until 60 days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies (Education Code 262.3)

If an employee is disciplined as a result of the complaint, the decision shall simply state that effective action was taken and that the employee was informed of County Office's expectations. The report shall not give any further information as to the nature of the disciplinary action.

Appeals to the California Department of Education

If dissatisfied with the County Office's decision, the complainant may appeal in writing to the CDE within 15 days of receiving the County Office's decision. When appealing to the CDE, the complainant must specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the County Office's decision. (5 CCR 4632)

Civil Law Remedies

A complainant may pursue available civil law remedies outside of the County Office's complaint procedures. Complainants may seek assistance from mediation centers or public/private interest attorneys. Civil law remedies that may be imposed by a court include, but are not limited to, injunctions and restraining orders. For discrimination complaints, however, a complainant must wait until 60 days have elapsed from the filing of an appeal with the CDE before pursuing civil law remedies. The moratorium does not apply to injunctive relief and is applicable only if the County Office has appropriately, and in a timely manner, apprised the complainant of his/her right to file a complaint in accordance with 5 CCR 4622.

The CDE may directly intervene in the complaint without waiting for action by the County Office when one of the conditions listed in 5 CCR 4650 exists; including cases in which the County Office has not taken action within 60 days of the date the complaint was filed with the County Office.

Agenda Item No. 13.0

BOARD AGENDA ITEM: First Reading – Board Policy

BOARD MEETING DATE: October 11, 2017

AGENDA ITEM SUBMITTED FOR:

☐ Action

☐ Reports/Presentation

☒ Information

☐ Public Hearing

☐ Other (specify)

PREPARED BY:

Dr. Christine McCormick

SUBMITTED BY:

Dr. Baljinder Dhillon

PRESENTING TO BOARD:

Dr. Baljinder Dhillon

BACKGROUND AND SUMMARY INFORMATION:

The following Board Policies are being presented for a first reading by the Sutter County Board of Education:

BB 0420.4 – Charter Schools

B-AR 0420.4 – Charter Schools

CHARTER SCHOOLS

The Sutter County Superintendent of Schools Office (SCSOS) believes that charter schools provide an opportunity to implement school-level reform and to support innovations, which improve student learning. Charter schools shall operate under the provisions of this policy, their respective charters, applicable state, and federal laws, and relevant regulations of SCSOS.

SCSOS shall consider any petition submitted for the establishment of a charter school if:

1. The charter school will serve students for whom SCSOS would otherwise be responsible for providing direct education and related services;
2. The charter school will operate as a countywide charter at one or more sites within the geographic boundaries of the county, to provide instructional services not generally provided by SCSOS;

In addition to other requirements, a countywide charter petition may only be approved if SCSOS finds that the educational services to be provided by the charter school will offer services to a student population that will benefit from those services and that cannot be served as well by a charter school that operates in only one school district in the county;

3. The governing board of a school district within SCSOS's jurisdiction denied the charter petition and the petition is submitted to SCSOS within 180 calendar days of the school district governing board's denial.

SCSOS shall ensure that every approved charter contains adequate processes and measures for monitoring and holding the charter school accountable for fulfilling the terms of its charter and for complying with all applicable laws. Such processes and measures shall include fiscal accountability systems, multiple measures for evaluating the educational program, and inspections and observations of any part of the charter school.

Approval/Denial

1. To be considered by SCSOS, all charter petitions, except petitions to establish countywide charters, shall comply with the requirements of Education Code 47605. For all such charter petitions, SCSOS shall:
 - a. Within 30 days of receiving the charter petition, hold a public hearing to determine the level of support for the petition by parents/guardians, teachers and other employees of the district or County Office, as applicable;
 - b. Within 60 days of receiving the petition, or within 90 days with the consent of both parties, either grant or deny the charter petition.
2. To be considered by SCSOS, a petition to establish a countywide charter school shall comply with the requirements of Education Code 47605-47608 et al. For a countywide charter petition, SCSOS shall:
 - a. Within 60 days of receiving the charter petition, hold a public hearing to determine the level of support for the petition by teachers, parents/guardians, and the school district(s) where the charter school will be located;

- b. Within 90 days of receiving the petition, or within 120 days with the consent of both parties, either grant or deny the charter petition.

All charters approved by SCSOS shall be for a specified term of no more than five years.

SCSOS shall grant the charter if doing so is consistent with sound educational practice. A charter petition shall be denied if granting the petition would authorize the conversion of a private school to a charter school.

Otherwise, a petition may only be denied if SCSOS makes written factual findings specific to the petition under review that at least one of the following conditions exists:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school;
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition;
3. The petition does not contain the number of signatures; or if the petition is one to establish a countywide charter;
4. The petition does not contain an affirmation of each of the conditions described in Education Code, or if the petition is one to establish a countywide charter;
5. The petition does not contain reasonably comprehensive descriptions of the charter provisions stated in Education Code §47605(b)(5), or if the petition is one to establish a countywide charter; or
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 of Division 4 of Title I of the Government Code (commencing with Section 3540). If the petition is for the establishment of a countywide charter school pursuant to Education Code § 47605.6, in addition to the six permissible findings above, the petition may be denied if SCSOS makes written factual findings specific to the petition under review that:
7. The petition does not contain reasonable justification for why the charter school could not be established by petition to a school district; or
8. Any other basis that the Board finds justifies denial of the petition.

The approval or denial of a charter petition shall not be controlled by collective bargaining agreements nor subject to review or regulation by the Public Employment Relations Board.

In granting charter petitions, SCSOS shall give preference to petitions that demonstrate the capability to provide comprehensive learning experiences to academically low-achieving students according to standards established by the California Department of Education.

The criteria that SCSOS will utilize in accepting, considering, and approving or denying a charter school petition shall follow the appropriate provisions of the Education Code, regulations developed by the State Board of Education to guide its review of charter petitions and contained in Title 5 of the California Code of Regulations, and the process outlined in SCSOS policy AR0402.4 developed for the implementation of this SCSOS Policy.

Upon SCSOS's approval of any charter petition, the petitioners shall provide written notice of the approval, including a copy of the petition, to the Superintendent of Public Instruction

and the State Board of Education.

In addition, whenever SCSOS approves a countywide charter petition, the petitioners shall provide written notice of the approval, including a copy of the petition, to the school districts within the county.

Except for a countywide charter, any charter petition denied by SCSOS may be submitted to the State Board of Education within 180 days of the denial.

Revision

Material revisions to the provisions of any charter granted by SCSOS may be made only with SCSOS approval and shall be governed by the same standards and criteria that apply to new charter petitions.

If an approved charter, school proposes to expand operations to one or more additional sites within the County's boundaries, the charter school shall request a material revision to its charter and shall notify SCSOS of those additional locations. SCSOS shall consider approval of the additional locations at an open meeting.

In considering material revisions to the provisions of any charter granted by SCSOS, applicable procedures stated above under Approval/Denial and in Exhibit A shall be used.

Renewal

Any charter school whose charter was initially granted by SCSOS shall submit a written application to SCSOS, at least 120 days before the expiration date of the charter. At least 90 days before the expiration date of the charter, SCSOS shall conduct a public hearing to receive input on whether or not to extend the charter. At least 60 days before the expiration date, SCSOS shall either grant or deny the request for renewal.

Any charter school whose application for renewal was denied by the governing board of a school district may submit the renewal application to SCSOS using applicable procedures stated above under Approval/Denial and in Exhibit A.

All charter renewals shall be subject to the same standards and criteria that apply to new charter petitions, with the exception that the signature requirement applicable to new charter petitions shall not be applicable to petitions for renewal.

To receive a charter renewal, a charter school must also meet at least one of the following criteria:

1. Attain its Academic Performance Index (API) growth target in the prior year or in two of the last three years, or in the aggregate for the prior three years;
2. Rank in deciles 4-10 on the API in the prior year or in two of the last three years;
3. Rank in deciles 4-10 on the API for a demographically comparable school in the prior year or in two of the last three years;
4. The charter school qualifies for an alternative accountability system;
5. Achieve an academic performance that is at least equal to the academic

performance of the public schools that the charter school students would otherwise have been required to attend, as well as the academic performance of schools within the district where the charter school is located, taking into account the composition of the student population that is served at the charter school.

SCSOS shall base this renewal determination on:

1. Documented clear and convincing data;
2. Student achievement data from state assessments;
3. Information submitted by the charter school.

Any charter renewal granted by SCSOS shall be for a period of five years.

If SCSOS fails to make a written factual finding pursuant to items #1-5 above within the required time period, the absence of a written factual finding shall be deemed an approval of the renewal petition.

The County Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days of SCSOS's action, whenever a renewal of the charter is granted or denied.

Revocation

SCSOS expects any of their authorized charter schools to provide a sound educational program that promotes student learning and to comply with law and the terms of the charter. However, when necessary, SCSOS may revoke a charter before the date it is due to expire.

SCSOS may revoke any charter whenever it makes a written factual finding, supported by substantial evidence, that the charter school has done any of the following:

1. Committed a material violation of any of the conditions, standards or procedures set forth in the charter;
2. Failed to meet or pursue any of the student outcomes identified in the charter;
3. Failed to meet generally accepted accounting principles or engaged in fiscal mismanagement;
4. Violated any provision of law
 - a. That the charter school has failed or is unable to implement the recommendations of the California Collaborative for Educational Excellence (CCEE); or
 - b. That the adequate performance of the charter school, as based on an evaluation rubric adopted by the State Board of Education (SBE), is so persistent or acute as to require revocation of the charter.

Before issuing a Notice of Intent to Revoke, the County Superintendent or designee shall provide the charter school with a Notice of Violation unless the County Superintendent or designee determines, in writing, that a violation of Education Code 47607 and the above four conditions constitutes a severe and imminent threat to the health or safety of pupils, in which case no Notice of Violation is required before issuing a Notice of Intent to Revoke.

At least 72 hours prior to issuing a Notice of Violation, the County Superintendent or designee shall provide the charter school with notice and all relevant documents related to the proposed action.

If the County Superintendent or designee takes action to issue a Notice of Violation, the County Superintendent or designee shall deliver the Notice of Violation to the charter school's governing body. The Notice of Violation shall identify:

1. The charter school's alleged violation(s).
2. All evidence relied upon in determining that the charter school committed the alleged violation(s), including the date and duration of the alleged violation(s). The Notice shall show that the violation(s) are both material and uncured and that the alleged violation(s) occurred within a reasonable period of time before the Notice of Violation is issued.
3. The period of time that the County Superintendent or designee has concluded is a reasonable period of time for the charter school to remedy or refute the identified violation(s). In identifying this time period, the County Superintendent or designee shall consider the amount of time reasonably necessary to remedy each identified violation, which may include the charter school's estimation as to the anticipated remediation time.

By the end of the remedy period identified in the Notice of Violation, the charter school's governing body may submit a detailed written response and supporting evidence addressing each identified violation, including the refutation, remedial action taken, or proposed remedial action.

Revocation

Within 60 calendar days of the conclusion of the remedy period, SCSOS shall evaluate any response and supporting evidence provided by the charter school's governing body and shall take one of the following actions:

1. Discontinue revocation of the charter and provide timely written notice of such action to the charter school's governing body;
2. If there is substantial evidence that the charter school has failed to remedy or refute to SCSOS's satisfaction a violation identified in the Notice of Violation, continue revocation of the charter by issuing a Notice of Intent to Revoke to the charter school's governing body.

If the Board issues a Notice of Intent to Revoke, it shall hold a public hearing concerning the revocation on the date specified in the notice, which shall be no later than 30 days after providing the notice. Within 30 calendar days after the public hearing, or within 60 calendar days if extended by written mutual agreement of the Board and the charter school, the Board shall issue a final decision to revoke or decline to revoke the charter.

If the Board fails to meet the timelines specified above for issuing a Notice of Intent to Revoke or a final decision, the revocation process shall be deemed terminated.

Within 10 calendar days of the Board's final decision, the County Superintendent or designee shall provide a copy of the final decision to the California Department of Education.

Severe and Imminent Threat

The procedures specified above shall not be applicable when the Board determines that any violation under Education Code 47607 constitutes a severe and imminent threat to the health or safety of students. In such circumstances, the Board may immediately revoke the school's charter by approving and delivering a Notice of Revocation by Determination of a Severe and Imminent Threat to Pupil Health or Safety to the charter school's governing body and the California Department of Education.

Appeals

In the event that the Board revokes the charter, the charter school may, within 30 days of the Board's final decision, appeal the revocation to the State Board of Education.

Waivers

If an SCSOS approved charter school submits an application to SCSOS for a waiver of any Education Code provisions, SCSOS shall hold a public hearing on the waiver request no later than 90 days following receipt of the request.

SCSOS shall subsequently prepare a summary of the public hearing to be forwarded with the waiver request to the State Board of Education. If SCSOS recommends against approval of the waiver request, it shall set forth the reasons for its disapproval in written documentation that shall be forwarded to the State Board of Education.

Financial Relationship

SCSOS shall permit a charter school approved by it to use, at no cost, facilities not currently being used by SCSOS for instructional or administrative purposes, or not historically being used for rental purposes, provided that the charter school shall be responsible for reasonable maintenance of those facilities.

SCSOS may charge for the actual costs of supervisory oversight of a charter school not to exceed one percent of the charter school's revenue as defined in Education Code 47613(f). If SCSOS is able to provide substantially rent-free facilities to the charter school, SCSOS may charge actual costs up to three percent of the charter school's revenue for supervisory oversight.

The charter school may separately purchase administrative or other services from SCSOS or any other source.

Legal References: Education Code § 33054 Waivers; § 41365 Charter school revolving loan fund; § 42100 Annual statement of receipts and expenditures; § 44237 Criminal record summary; § 44830.1 Certificated employees, conviction of a violent or serious felony; § 45122.1 Classified employees, conviction of a violent or serious felony; § 46201 Instructional minutes; § 47600-47616.7 Charter Schools Act of 1992, as amended 47640-47647 Special education funding for charter schools; § 47652 Funding of first-year charter schools; § 48000 Minimum age of admission (kindergarten); § 48010 Minimum age of admission (first grade); § 48011 Minimum age of admission from kindergarten or other school 51745-51749.3 Independent study 52052 Alternative accountability system; § 54032 Limited English or low-achieving pupils; § 56026 Special education; § 56145-56146 Special education services in charter schools; § 60600-60649 Assessment of academic achievement, including: § 60605 Academic content and performance standards; assessments; § 60640-60649 Standardized Testing and Reporting Program

Government Code § 3540-3549.3 Educational Employment Relations Act; § 54950-54963 The Ralph M. Brown Act

Penal Code § 667.5 Definition of violent felony; § 1192.7 Definition of serious felony

Code of Regulations, Title 5 § 11700.1-11705 Independent Study; § 11960-11969 Charter Schools

Charter School Petition Review Procedures

Upon receipt of a complete application packet and a charter school petition, either new or denied by a previous district, a designated employee of SCSOS shall date stamp the cover page of the submitted materials. Petitioners will initiate the process no later than December 15 in the year prior to intended opening. In the case of petitions received after that date, SCSOS reserves the right to consider approval on the basis of a one year delay in the commencement of the charter school operation. It is important that the charter petition be received by December 15 so that, if the charter petition is approved, the impacted school districts (s) has time to make any appropriate certificated staffing adjustments prior to the March 15 deadline.

Once the charter school petition has been submitted to SCSOS, it will be forwarded to the charter review committee. The committee will review the petition according to Education Code requirements. Any review documents are internal memoranda that will not be released to charter school petitioners or to the general public. However a copy of the final findings of fact document may be provided to charter school petitioners at the same time as it is provided to SCSOS.

The charter review committee may request to meet with the petitioners, if the initial review of the charter indicates that the petition has met a minimum threshold of completing the full 16 elements and the committee requires further explanation.

For new charter petitions, SCSOS will not accept any amendments to the charter school petition after the public hearing.

CHARTER SCHOOL PETITION REQUIREMENTS

Application Packet Requirements for ALL Charter Petitions:

A new charter petition that is submitted to SCSOS must include the following:

1. Seven complete copies of the charter petition, including the required signatures.
2. SCSOS Charter School Petition Review Checklist with page numbers identifying the location of required information.
3. Form A – Notice of Appeal: Denied Charter Petition
 - a. Attach Articles of Incorporation and By-Laws for the non-profit organization, or provide a written explanation of why these have not yet been developed.
4. The original charter petition and supporting documents considered by District when petition was denied
 - a. Include proposed start-up and three-year budgets (including assumptions) denied by local district board.
 - b. Renewal petitions must contain documentation that the charter school met at least one of the renewal criteria specified in Education Code § 47607(b) and a description of how the school has met all new charter requirements enacted into law since the charter school was granted or last renewed (California Code of Regulations, Title 5, 11966.4).
5. Copy of signature pages – 50% of meaningfully interested teachers or 50% of meaningfully interested parents (not applicable to renewal petition).

6. Appeal documentation including:
- A copy of the District governing board's action of denial of the petition and the governing board's written factual findings specific to the particular petition, a required by Education Code § 47605(b);
 - Optional: A brief written response of the charter petitioners to the district board's findings (no more than 3 pages);
 - Signed certification that the petitioner(s) will comply with all applicable law, including, but not limited to, the provisions of Education Code § 47605(d) et seq;
 - A narrative description of any changes to the petition necessary to reflect SCSOS as the chartering entity. There shall be no material changes to the charter petition as denied by the school district governing board.

In addition the charter petition must include a thorough description of the education, work experience, credential, degrees, and certifications of the individuals comprising, or proposed to comprise, the directors, administrator, and managers of the proposed charter school; the by-laws, articles of incorporation and other management documents, as applicable, governing, or proposed to govern the charter school. The information in this section should specify that the charter school will be subject to the Brown Act, the Public Records Act, as well as the Conflict of Interest provisions that also apply to members of SCSOS.

Petition Signatures

To be considered by SCSOS, any charter school petition must include the names, addresses, telephone numbers, and number of appropriately aged children who will attend the school, original signatures, and the dates of the original signatures of those persons endorsing the charter school petition. The petition form must indicate that a copy of the charter school petition was attached to the form and that the petitioners reviewed it prior to signing the petition. The petition must be signed by one of the following:

- A number of parents/guardians equivalent to at least one-half of the number of students that the charter school estimates will enroll in the school for its first year of operation; or
- A number of teachers equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the school during its first year of operation; or
- When the charter petition calls for an existing public school to be converted to a charter school, at least 50 percent of the permanent status teachers currently employed at the public school to be converted.

In circulating the petition, the petitioners shall include a prominent statement explaining that a signature means that the parent/guardian is meaningfully interested in having his/her child attend the charter school or, in the case of a teacher's signature, that the teacher is meaningfully interested in teaching at the charter school.

If the petition is for a countywide charter, each school district where the charter school proposes to operate a facility must have received at least 30 days' notice of the petitioner's intent to operate the charter school.

Charter Elements

All charter school petitions shall contain reasonably comprehensive descriptions of all of the following elements:

1. The educational program of the charter school, designed among other things, to identify those whom the charter school is attempting to educate, what it means to be an "educated person" in the 21st Century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become self-motivated, competent and lifelong learners; The petition shall include a description of annual goals for all students and for each numerically significant subgroup of students identified pursuant to Education Code § 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. These goals shall be aligned with the state priorities listed in Education Code § 52060 that apply to the grade levels served or the nature of the program operated by the charter school. The petition also shall describe specific annual actions to achieve those goals. The petition may identify additional priorities established by the charter school, goals aligned with those priorities, and specific annual actions to achieve those goals. If the proposed charter school will serve high school pupils, the petition must include a description of how the charter school will inform parents about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements. Courses offered by the charter school that are accredited by the Western Association of Schools and Colleges may be considered transferable, and courses approved by the University of California or the California State University as creditable under the A to G admission criteria may be considered to meet college entrance requirements;
2. The measurable student outcomes identified for use by the charter school. Student outcomes means the extent to which all students of the charter school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school's educational program, including outcomes that address increases in student academic achievement both schoolwide and for each numerically significant subgroup of students served by the charter school. The student outcomes shall align with the state priorities identified in Education Code § 52060 that apply for the grade levels served or the nature of the program operated by the charter school.
3. The method by which student progress in meeting those student outcomes is to be measured. To the extent practicable, the method for measuring student outcomes for state priorities shall be consistent with the way information is reported on a school accountability report card.
4. The governance structure of the charter school, including but not limited to the

- process to be followed by the school to ensure parent/guardian involvement;
5. The qualifications to be met by all individuals to be employed by the charter school;
 6. The procedures that the charter school will follow to ensure the health and safety of students and staff. These procedures shall include the requirement that each school employee furnish the school with a criminal record summary;
 7. The means by which the charter school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the county's territorial jurisdiction;
 8. Admission Requirements, if applicable;
 9. The manner in which annual, independent financial audits shall be conducted, which shall employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies shall be resolved to the satisfaction of SCSOS;
 10. The procedures by which students can be suspended or expelled;
 11. The manner by which staff members of the charter school will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal Social Security;
 12. The public school attendance alternatives for students residing within the district or for which SCSOS is responsible for providing education and related services, who choose not to attend the charter school;
 13. A description of the rights of any district or SCSOS employee, as applicable upon leaving district or SCSOS employment to work in the charter school, and of any rights of return to the district or SCSOS after employment at the charter school;
 14. The procedures to be followed by the charter school and SCSOS to resolve disputes relating to charter provisions;
 15. A description of the procedures to be used if the charter school closes. The procedures shall ensure a final audit of the charter school to determine the disposition of all assets and liabilities of the charter school, including plans for disposing of any net assets and for the maintenance and transfer of student records. The procedures to be used if the charter school closes shall include but not limited to:
 - a. Designation of a responsible entity to conduct closure-related activities
 - b. Notification of the closure to parents/guardians, the Board, the County Superintendent, the Special Education Local Plan area in which the school participates, the retirement systems in which the school's employees participate, and the California Department of Education, providing at least the following information:
 - i. The effective date of the closure
 - ii. The name(s) of and contact information for the person(s) to whom reasonable inquiries may be made regarding the closure
 - iii. The students' districts of residence
 - iv. The manner in which parents/guardians may obtain copies of student records, including specific information on completed courses and credits that meet graduation requirements

- c. Provision of a list of students at each grade level, the classes they have completed, and the students' district of residence to the responsible entity designated in accordance with item #15a above
- d. Transfer and maintenance of all student records, all state assessment results, and any special education records to the custody of the responsible entity designated in accordance with item #15a above, except for records and/or assessment results that the charter school may require to be transferred to a different entity
- e. Transfer and maintenance of personnel records in accordance with applicable law
- f. Completion of an independent final audit within six months after the closure of the charter school that includes an accounting of all financial assets and liabilities and an assessment of the disposition of any restricted funds received by or due to the charter school
- g. Disposal of any net assets remaining after all liabilities of the charter school have been paid or otherwise addressed
- h. Completion and filing of any required annual reports required
- i. Identification of funding for the activities identified in item #15 a-h above

A reasonably comprehensive description, within the meaning of the Education Code shall include, but not limited to, information that:

- 1. Is substantive and is not, for example, a listing of topics with little elaboration;
- 2. Addresses each individual element in those elements that have multiple aspects;
- 3. Is specific to the charter petition being proposed, not to charter schools or charter petitions in general;
- 4. Describes, as applicable among the different elements, how the charter school will:
 - a. Improve student's learning.
 - b. Increase learning opportunities for its pupils, particularly students who have been identified as academically low achieving.
 - c. Describe the proposed assessment program as it relates to the school's measurable student outcomes. This description should include a discussion of how the charter school shall meet all statewide standards and conduct required students assessments.
 - d. Provide parents, guardians, and students with expanded educational opportunities.
 - e. Hold itself accountable for measurable, performance-based pupil outcomes.
 - f. Provide vigorous competition with other public school options available to parents, guardians, and students.

In addition to the above elements, the petition should include:

- 1. Information regarding the proposed operation and potential effects of the

- schools, including but not limited to:
- a. The addresses and a description of the charter school facilities, located within the geographic boundaries of the county, or the district in the case of a petition initially denied by the governing board of a school district, together with such documentation sufficient to provide reasonable evidence that the charter school facility or facilities are safe, habitable, well-suited for its educational purpose, and that the applicant has secured, or has reasonable assurance of securing the facility or facilities for use by the charter school.
 - b. A description of the proposed charter school's building maintenance, replacement, and expansion policies, including related financial projections. Current financial statements for the charter school, including a detailed balance sheet and statement of income and expenses shall be included in case of a charter renewal application.
2. A summary of the administrative structure and organization of the charter school. The summary should specifically include county liaison, special education, how administrative services are to be provided, and other basic elements of charter school operation. This section should also detail the proposed academic school calendar including: days of instruction, hours of operation, expectation of pupil attendance and annual instructional minutes for each grade level to be served.
 3. Potential civil liability effects, if any, upon the charter school and upon SCSOS.
 4. A detailed, complete and fully annotated operational budget with estimates of the charter school revenues and expenditures, cash-flows and reserve positions for the first three years of operation, including start-up costs, and the precise salary and benefits paid and to be paid to each employee of the charter school.
 5. The manner, format and content by which the charter school proposes to regularly report to SCSOS, concerning the implementation of the approved charter, measurable student progress, as well as the current projected financial viability of the charter school.

Location of Charter School

Unless otherwise exempted by law, the charter petition shall identify a single charter school that will operate within the geographic boundaries of the county. A charter school may propose to operate at multiple sites within the county as long as each location is identified in the petition.

A charter school may establish a resource center, meeting space, or other satellite facility located in an adjacent county if both of the following conditions are met:

1. The facility is used exclusively for the educational support of students who are enrolled in non-classroom-based independent study of the charter school.
2. The charter school provides its primary educational services in, and a majority of the students it serves are residents of, the county in which the school is

authorized.

In addition to the above referenced requirements, a charter school petition must demonstrate that the charter school shall meet all statewide performance standards authorized in statute and will conduct the required student assessments and any other student assessments applicable to students in non-charter schools.

A charter school petition must also demonstrate that the charter school shall meet all applicable requirements of the Federal Every Student Succeeds Act.

Requirements for Charter Schools

Charter schools are generally exempt from provisions of the Education Code unless they are expressly included in the law. However, charter schools are subject to the terms of their charters, any memorandum of understanding with their chartering authority, and other legal requirements including, but not limited to, requirements that each charter school:

1. Be nonsectarian in its programs, admission policies, employment practices, and all other operations;
2. Not discriminate against any student on the basis of the characteristics listed in Education Code § 220;
3. Not charge tuition;
4. Not charge student fees for any activity that is an integral component of the educational program, except as authorized by those Education Code provisions that explicitly apply to charter schools;
5. Adhere to all laws establishing the minimum age for public school attendance;
6. Serve students who are California residents and who, if over 19 years of age, are continuously enrolled in a public school and making “satisfactory progress” toward a high school diploma as defined in 5 CCR 11965;
7. Serve students with disabilities in the same manner as such students are served in other public schools;
8. Admit all students who wish to attend the school, according to the following criteria and procedures:
 - a. Admission to the charter school shall not be determined according to the student’s place of residence, or that of his/her parents/guardians, within the state, except that any existing public school converting partially or entirely to a charter school shall adopt and maintain a policy giving admission preference to students who reside within the school’s former attendance area.

If a charter school will be physically located in a public elementary school attendance area in which 50 percent or more of the student enrollment is eligible for free or reduced-priced meals, it may also establish an admissions preference for students who are currently enrolled in the public elementary school and for students who reside in the public school attendance area.

- b. If the number of students who wish to attend the charter school exceeds the school's capacity, attendance shall be determined by a public random drawing. However, preference shall be extended to students currently attending the charter school and students who reside in the district, except as provided for in Education Code § 47614.5.
 - c. Other admissions preferences may be permitted by the chartering district on an individual school basis consistent with law.
9. Immediately enroll a homeless student, except where such enrollment would conflict with Education Code §47605(d);
10. Comply with the requirements of Education code § 48850-48859 regarding the enrollment and placement of foster youth;
11. If the school offers a kindergarten program:
 - a. Offer a transitional kindergarten (TK) program to students whose fifth birthday is from September 2 through December 2.
 - b. Ensure that any credentialed teacher first assigned to teach a TK class after July 1, 2015 meets the qualifications specified in Education Code § 48000 by August 1, 2020.
12. Require its teachers to hold a certificate, permit, or other document issued by the Commission on Teacher Credentialing (CTC) equivalent to that which a teacher in other public schools would be required to hold;
13. Provide annual training on child abuse and neglect reporting requirements to employees and persons working on their behalf who are mandated reporters, within the first six weeks of each school year or within six weeks of employment;
14. Not hire any person, in either a certificated or classified position, who has been convicted of a violent or serious felony except as otherwise provided by law;
15. Report to the Commission on Teacher Credentialing (CTC) any change in a certificated employee's employment status (dismissal, non-re-election, resignation, suspension, unpaid administrative leave for more than 10 days, retirement, or other decision not to employ or re-employ) as a result of an allegation of misconduct or while an allegation of misconduct is pending;
16. Meet the requirement of education Code § 47611 regarding the State Teacher's Retirement System (STRS);
17. Meet the requirement of Government Code § 3540-3549.3 related to collective bargaining in public education employment;
18. If the charter school serves students in grade 9, adopt a fair, objective, and transparent mathematics placement policy, with specified components;
19. Meet all statewide standards and conduct any statewide assessment applicable to non-charter public schools;
20. Until July 31, 2018, grant a high school diploma to any student who completed grade 12 in the 2003-04 school year or a subsequent school year and who has met all applicable graduation requirements other than the passage of the high school exit examination;
21. Offer at least the number of instructional minutes required by law for the grade levels provided by the charter school;
22. If the charter school provides independent study, meet the requirements of

Education Code § 51745-51749.3, except that the charter school may be allowed to offer courses required for graduation solely through independent study as an exception to Education Code § 51745(e);

23. Identify and report to the Superintendent of Public Instruction (SPI) any portion of its average daily attendance that is generated through non-classroom-based instruction, including, but not limited to, independent study, home study, work study, and distance and computer-based education;
24. If the charter school offers competitive athletics, annually post on the charter school's website or on the website of the charter operator the total enrollment of the charter school classified by gender, and the number of boys' and girls' teams classified by sport and by competition level;
25. If the charter school offers an athletic program, annually provide an information sheet about concussion and head injury to athletes and their parents/guardians, which must be signed and returned to the charter school before the athlete initiates practice or competition. In the event that an athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day and shall not be permitted to return to the activity until he/she is evaluated by a licensed health care provider and receives written clearance to return to the activity;
26. On a regular basis, consult with parents/guardians and teachers regarding the charter school's educational programs;
27. Provide students the right to exercise freedom of speech and of the press including, but not limited to, the use of bulletin boards; the distribution of printed materials or petitions; the wearing of buttons, badges, and other insignia; and the right of expression in official publications;
28. Maintain written contemporaneous records that document all student attendance and make these records available for audit and inspection;
29. If a student subject to compulsory full-time education is expelled or leaves the charter school without graduating or completing the school year for any reason, notify the Superintendent of the school district with a copy of the student's cumulative record, including a transcript of grades or report card, and health information;
30. Electronically submit the grade point average of all students in grade 12 to the Student Aid Commission each academic year for use in the Cal Grant program, after notifying the students and their parents/guardians as applicable, by October 15 of each year, of the opportunity to opt out of being deemed a Cal Grant applicant within a specified period of time of at least 30 days;
31. Comply with the California Building Standards Code as adopted and enforced by the local building enforcement agency with jurisdiction over the area in which the charter school is located, unless the charter school facility meets either of the following conditions:
 - a. The facility complies with the Field Act pursuant to Education Code §17280-17317 and §17365-17374.
 - b. The facility is exclusively owned or controlled by an entity that is not subject to the California Building Standards Code, including, but not

- limited to, the federal government.
32. Provide reasonable accommodations on campus to a lactating student to express breast milk, breastfeed an infant child, or address other needs related to breastfeeding;
 33. Ensure the availability and proper use of emergency epinephrine auto-injectors by:
 - a. Providing school nurses or other voluntary, trained personnel with at least one regular and one junior device for elementary schools and, for secondary schools, one regular device if there are no students who require a junior device.
 - b. Distributing a notice at least once per school year to all staff requesting volunteers and describing the training that volunteers will receive.
 - c. Providing defense and indemnification to volunteers for any and all civil liability from such administration.
 34. Promptly respond to all reasonable inquiries from the District, the County Office of Education, or the Superintendent of Public Instruction (SPI), including, but not limited to, inquiries regarding the charter school's financial records.
 35. Annually prepare and submit financial reports to the district Governing Board and the County Superintendent of Schools in accordance with the following reporting cycle:
 - a. By July 1, a preliminary budget for the current fiscal year. For a charter school in its first year of operation, financial statements submitted with the charter petition pursuant to Education Code § 47605(g) will satisfy this requirement.
 - b. By July 1 each year, an update of the charter school's goals and the actions to achieve those goals as identified in the charter, developed using the local control and accountability plan template in 5 CCR 15497.5. This report shall include a review of the progress toward the goals, an assessment of the effectiveness of the specific actions toward achieving the goals, a description of changes the school will make to specific actions as a result of the review and assessment, and a listing and description of expenditures for the fiscal year implementing the specific actions.
 - c. By December 15, an interim financial report for the current fiscal year reflecting changes through October 31.
 - d. By March 15, a second interim financial report for the current fiscal year reflecting changes through January 31.
 - e. By September 15, a final unaudited report for the full prior year. The report submitted to SCSOS shall include an annual statement of all the charter school's receipts and expenditures for the preceding fiscal year.
 - f. By December 15, a copy of the charter school's annual, independent financial audit report for the preceding fiscal year, unless the charter school's audit is encompassed in the district's audit. The audit report shall also be submitted to the state Controller and the California Department of Education.

36. If a direct-funded charter school, adopt and implement uniform complaint procedures to resolve complaints of unlawful discrimination or alleged violation of a state or federal law or regulation governing educational programs, in accordance with 5 CCR 4600-4670;
37. Annually adopt a school accountability report card.

Complaints

Each charter school shall establish and maintain policies and procedures to enable any person to file a complaint, in accordance with the uniform complaint procedures as specified in 5 CCR 4600-4687, alleging the school's non-compliance with Education Code § 47606.5 or § 47607.3.

A complainant who is not satisfied with the decision may appeal the decision to the Superintendent of Public Instruction.

Approval of Charter Petitions

SCSOS may grant a charter for a specified term of up to five years. Upon approval of the Board, the petitioners(s) shall provide written notice of SCSOS's approval and a copy of the charter to the State Department of Education, and the State Board of Education, and (if applicable) to the district in which the charter school will be operating.

1. SCSOS shall give preference to petitions that demonstrate the capability to provide comprehensive learning experiences to academically low-achieving students according to the standards established by the California Department of Education.
2. Should a charter school elect to operate as, or be operated by, a nonprofit public benefit corporation, SCSOS may appoint a representative to serve on the board of directors of the corporation, and the corporation shall confer upon the board's appointee all rights and responsibilities exercised by any other director of the corporation.

Approval or Denial of Petition – Findings of Fact

It is the intent of SCSOS that charter schools with sound educational practice should be encouraged.

The analysis of each charter school petition shall be completed by staff and/or outside agencies designated by the County Superintendent. At the date and time of the public meeting to render its decision on the charter school petition, staff of SCSOS shall provide a brief oral report of its analysis of the petition. The County Superintendent shall provide the recommendation to board for approval or denial.

The board will deliberate on the recommendation, based on staff analysis, findings of fact and compliance with the requirements of Education Code and Title 5. Following deliberations, the Superintendent shall approve or deny a petition. The Superintendent shall only deny a petition if the Superintendent makes one or more of the following findings:

1. A charter school does not present a sound education program for the pupils to be enrolled in the charter schools;
2. The petitioners are not demonstrably likely to successfully implement the program

- set forth in the petition;
3. The petition does not contain the required number of signatures;
 4. The petition does not contain an affirmation of each of the conditions set forth in Education Code;
 5. The petition does not contain reasonably comprehensive descriptions of all the required charter school elements set forth in Education Code; or
 6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 of Division 4 of Title I of the Government Code (commencing with Section 3540).
 7. Additionally, for countywide charters, SCSOS may also deny a petition if it makes one or more of the following findings:
 8. The petition does not provide reasonable justification for why it could not be established by petition to a school district as provided by law.
 9. The petition or proposed program is inconsistent with state law.
 10. Any other basis that SCSOS finds justifies the denial of the petition. Additionally, for charter renewals, SCSOS may also deny a renewal petition if it finds that the charter school has not satisfied at least one of the renewal criteria in Education Code 47607(b).

SCSOS shall not deny a charter petition on the actual or potential costs of serving students with exceptional needs.

Monitoring and Supervision of Approved Charters

SCSOS has supervisory and oversight responsibilities over charter schools that have been approved by SCSOS. In order to carry out such responsibilities, the Superintendent or designee may inspect or observe any part of a charter school at any time. The Superintendent or designee may enter into an agreement with a third party to oversee, monitor, and report to SCSOS on the operations of the charter school.

Such supervisory and oversight responsibilities shall include, but are not limited to, the following:

1. Identification of at least one staff member as a contact person for the charter school.
2. Visiting each charter school at least each semester.
3. Ensuring that each charter school under its authority complies with all reports required of charter schools by law.
4. Monitoring the fiscal condition of each charter school under its authority.
5. Providing timely notification to the State Department of Education if any of the following circumstances occur or will occur with regard to a charter school for which SCSOS is the chartering authority:
 - a. A renewal of the charter is granted or denied
 - b. The charter is revoked.
 - c. The charter school will cease operation for any reason.
6. The County Superintendent or designee shall attend meetings of the charter school board whenever possible and shall periodically meet with a representative of the charter school.

SCSOS, or designee, shall monitor each charter school to determine whether it is achieving, both school-wide and for all groups of students served by the school, the measurable student outcomes set forth in the charter. This determination shall be based on the measures specified in the approved charter and on the charter school's annual review and assessment of its progress toward the goals and actions identified in its local control and accountability plan (LCAP).

SCSOS, or designee, shall monitor the fiscal condition of the charter school based on any financial information obtained from the charter school, including, but not limited to, the charter school's preliminary budget, annual update of the school's local and accountability plan (LCAP), first and second interim financial reports, and final unaudited report for the full prior year.

An approved charter school must promptly respond to all reasonable inquiries, including but not limited to, inquiries regarding its financial records, staff qualification, students' progress toward charter school goals and objectives, student progress on state mandated assessments, and compliance with the Every Student Succeeds Act. The charter school shall also consult with SCSOS regarding any inquiries.

The Superintendent, or designee, shall inspect, not less often than annually, documents on file at the charter school which shall verify that all teachers at the school hold Commission on Teacher Credentialing certificate, permit, or other document equivalent to that which teachers in other public schools would be required to hold.

Technical Assistance/Intervention

If, in three out of four consecutive school years, a charter school fails to improve outcomes for three or more student subgroups identified in Education Code § 52052, or for all of the student subgroups if the school has fewer than three, in regard to one or more state or school priorities identified in the charter, SCSOS:

1. Shall provide technical assistance to the charter school using an evaluation rubric adopted by the State Board of Education (SBE) pursuant to Education Code § 52064.5;
2. May request that the Superintendent of Public Instruction (SPI), with the State Board of Education's (SBE) approval, assign the California Collaborative for Educational Excellence to provide advice and assistance to the charter school pursuant to Education Code § 52074

If a charter school receiving federal Title I funding has been identified for program improvement, it shall implement improvement strategies in accordance with its existing school improvement plan.

In accordance with law, SCSOS may deny a charter school's renewal petition or may revoke a charter based on the charter school's poor performance, especially with regard to the academic achievement of all numerically significant subgroups of students served by the charter school.

