



**Stage II: Eligibility Requirements**

Eligibility Requirement	Lake County Office of Education Response	Evidence
<b>Criterion 1: Responsibility and Authority</b>		
<p>The institution clearly identifies the lines of authority and responsibility for any and all educator preparation programs within the institution and provides assurance that only those person(s) employed by the program sponsor will recommend individuals to the Commission for a credential or authorization.</p>	<p>a) <i>Lake County Office of Education (LCOE) is the institution that will be the Commission-approved program sponsor and Teach Lake County (TLC) will be the unit which will have the responsibility for managing and coordinating the day-to-day operations of the Commission-approved education preparation programs. Education preparation programs sponsored by the Lake County Office of Education (LCOE) will be housed in the Educational Services Department. The current Deputy Superintendent of Educational Services is Cynthia Lenner, who has oversight of all educational programs demonstrated by the updated LCOE Organization Chart. The TLC coordinator will report directly to the Deputy Superintendent of Educational Services. The TLC program coordinator will be responsible to oversee the implementation of program specific activities such as, candidate recruitment and enrollment, overseeing program instructors, selection, training, and evaluation of mentors, and tracking progress of candidates through program completion.</i></p>	<p>a) <a href="#"><u>Updated LCOE organizational chart</u></a></p>

	<p>b) <i>As soon as LCOE is an approved program sponsor, the first education preparation program that we plan to offer will be the multiple subject and mild/moderate special education intern programs. At that time, the person who will be overseeing the day-to-day operations of those programs will be the Teach Lake County Program Coordinator, Jamie Buchner-Bridges. The Coordinator position is under the direct supervision of the Deputy Superintendent of Educational Services, Cynthia Lenner, who will meet regularly with the TLC coordinator, review program evaluation data and will report directly to the County Superintendent, Brock Falkenberg.</i></p> <p>c) <i>LCOE has six partner districts within the county who will participate in the future educational preparation programs that LCOE will sponsor. A potential contact person for each district has been identified to ensure effective communication regarding program delivery. There is no direct reporting relationship between partnering districts and LCOE. LCOE will have a Teach Lake County Advisory Team, with representatives from each district, to ensure districts are involved in the development and evaluation of the program, but all implementation responsibilities are LCOE responsibility. The person listed with each district will be the contact person and liaison between the county office and the district. Program development, implementation, and ongoing review will be the responsibility of LCOE as the "approved program sponsor". The TLC Advisory Team will provide on-going support via program improvement suggestions based on participant feedback data shared by program leaders.</i></p>	<p><a href="#">b) updated LCOE organizational chart</a></p> <p><a href="#">c) Partner District Chart</a></p>
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	<p>d) <i>The duties regarding credential recommendations will only be performed by an employee of Lake County Office of Education (LCOE).</i></p> <p>e) <i>LCOE assures that the person(s) who is responsible for credential recommendations will participate in Commission on Teacher Credential sponsored training related to the recommendation process.</i></p>	<p>d and e)  <a href="#">HR letter of assurance</a></p>
<p><b>Criterion 2: Lawful Practices</b></p>		
<p>A program of professional preparation must be proposed and operated by an entity that makes all personnel decisions regarding the employment, retention or promotion of employees without unlawful discrimination. The entity must make all decisions regarding the admission, retention and graduation of students without unlawful discrimination.</p>	<p><i>The TLC Program is a department of the Lake County Office of Education and all policies and procedures of LCOE will be followed when implementing all teacher educational programs. LCOE ensures that decisions regarding the admission, retention and graduation of students will be made without unlawful discrimination including those regarding the basis of the employee’s actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, gender, gender identity, gender expression, or sexual orientation or his/her association with a person or group with one or more of these actual or perceived characteristics. You will find the Nondiscrimination document that was created for any teacher preparation programs that are sponsored by the Lake County Office of Education attached to this submission. This policy will be accessible to program candidates through the program and LCOE websites, the program handbook which is given to all program participants, and an overview of all policies will be explained at the program orientation. The actual LCOE nondiscrimination policy is attached as well, demonstrating the alignment of the program specific document with the LCOE policy.</i></p>	<p><a href="#">Non-discrimination document for Teacher Preparation Programs</a>  <a href="#">LCOE Non-discrimination Policy for Employees</a></p>

	<p><i>LCOE designates the Director of Human Resources to oversee Nondiscrimination in Employment and to coordinate the County Office of Education’s efforts to comply with state and federal nondiscrimination laws and to answer inquiries regarding the County Office of Education’s nondiscrimination policies. The current Director of Human Resources is Ryan Mahan.</i></p> <p><i>As LCOE assumes the role as an approved program sponsor, the nondiscrimination policies described above will apply to the program candidate admissions, retention, and graduation. Information about the nondiscrimination policies will be included in a candidate handbook, posted on the LCOE website, and will be included in program admission information.</i></p>	
<p><b>Criterion 3: Commission Assurances and Compliance</b></p>		
<p>The institution assures all of the following:</p> <p>a) That there will be compliance with all preconditions required for the initial program(s) the institution would like to propose (General and program specific preconditions for proposed programs must accompany this document)</p> <p>b) That all required reports to the Commission including but not limited to data reports and accreditation documents, will be submitted by the Commission approved entity for all educator preparation programs offered including extension divisions.</p> <p>c) That it will cooperate in an evaluation</p>	<p><i>LCOE leadership assures that we will comply with all relevant preconditions for the programs we will offer.</i></p> <p><i>LCOE leadership assures that we will provide all required data reports, including but not limited to data reports and accreditation documents.</i></p> <p><i>LCOE leadership assures that we will cooperate in an evaluation of the program by an external team and monitoring of the program by Commission staff.</i></p> <p><i>LCOE leadership assures that we will participate fully in the accreditation system and adhere to submission timelines.</i></p>	<p><a href="#"><u>Updated Statement o Assurances signed by LCOE Superintendent of Education</u></a></p>

<p>of the program by an external team or a monitoring of the program by a Commission staff member.</p> <p>d) That the sponsor will participate fully in the Commission’s accreditation system and adhere to submission timelines.</p> <p>e) That once a candidate is accepted and enrolled in the educator preparation program, the sponsor will offer the approved program, meeting the adopted standards, until the candidate;</p> <p>i. Completes the program;</p> <p>ii. Withdraws from the program;</p> <p>iii. Is dropped from the program;</p> <p>iv. Is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event the program closes. In this event, an individual transition plan would need to be developed with each candidate.</p>	<p><i>LCOE leadership understands its responsibilities to enrolled candidates. In the event the program is to close, whether it be by voluntary action on the part of the institution or because of Commission action, LCOE leadership will continue to support program candidates. LCOE understands that once a candidate is accepted and enrolled in the program, LCOE will offer the approved program, meeting the adopted standards, until the candidate completes the program, withdraws from the program, is dropped from the program, or is admitted to another approved program to complete the requirements in the event that the program closes. In this event, an individual transition plan will be developed with each candidate.</i></p>	
<p><b>Criterion 4: Requests for Data</b></p>		
<p>The institution must identify a qualified officer responsible for reporting and responding to all requests from the Commission within the specified timeframes for data including, but not limited to:</p> <p>a) program enrollments</p> <p>b) program completers</p> <p>c) examination results</p> <p>d) state and federal reporting</p>	<p><i>LCOE identifies Cynthia Lenner, Deputy Superintendent of Educational Services, as the contact person for all data that is requested by the Commission on Teacher Credentialing. She will be responsible for reporting and responding to all requests from the Commission within the specified timeframes for data including, but not limited to program enrollment data, program completer data, examination results, state and federal reporting, candidate competence, organizational effectiveness data, and other data as indicated by the Commission on Teacher Credentialing.</i></p>	

<p>e) candidate competence f) organizational effectiveness data g) other data as indicated by the Commission</p>		
<p><b>Criterion 5: Grievance Process</b></p>		
<p>The institution has a clearly identified grievance process for handling all candidate grievances in a fair and timely manner. The grievance process is readily accessible for all applicants and candidates and is shared with candidates early in their enrollment in the program.</p>	<p>a) <i>The Grievance Procedure for the Teach Lake County Intern Program is a clearly delineated process and means of dispute resolution that an individual can use if he/she feels a grievance has occurred by a program policy and/or decision. There is a four-step grievance process in place to address candidates' concerns if they feel they have been adversely affected by a program policy and/or decision. The process begins with an informal meeting with the Program Coordinator to discuss the situation. If the complaint involves the Program Coordinator, the complainant may consult with the Deputy Superintendent of Educational Services at levels 1 and 2. If the complainant feels the situation has not been resolved at the informal level, the formal grievance process is begun. Steps 2, 3, and 4 of the formal process are a graduated plan including who is involved, types of reports needed and timelines for responses.</i></p> <p>b) <i>A copy of the grievance flowchart as well as the more detailed narrative grievance procedures are included in the Candidate Handbook which each candidate receives at the Program Orientation. One agenda item of the orientation will be policies and procedures of the Teach Lake County Intern Program. The grievance process will be explained at that time. All handbook entries, including the grievance procedures will be posted and accessible on the program website.</i></p> <p>c) <i>At the end of the orientation, the candidate will sign in acknowledgement they have reviewed the handbook and program policies. A tentative table of contents for the Candidate Handbook has been included.</i></p>	<p>a) <a href="#"><u>Grievance Policy Flowchart</u></a></p> <p>b) <a href="#"><u>Grievance Policy Narrative</u></a></p> <p>c) <a href="#"><u>Acknowledgement of Handbook Receipt</u></a>  <a href="#"><u>Handbook Table of Contents</u></a></p>

<b>Criterion 6: Communication and Information</b>		
<p>The institution must provide a plan for communicating and informing the public about the institution and the educator preparation programs. The plan must demonstrate that:</p> <p>a) The institution will create and maintain a website that includes information about the institution and all approved educator preparation programs. The website must be easily accessible to the public and must not require login information (access codes/password) in order to obtain basic information about the institution’s programs and requirements as listed in (b).</p> <p>b) The institution will make public information about its mission, governance and administration, admission procedures, and information about all Commission approved educator preparation programs. Information will be made available through various means of communication including but not limited to website, institutional catalog, and admission material.</p>	<p><i>The LCOE website currently provides information to the public, schools, districts and employees about the institution, professional development opportunities, special programs sponsored by LCOE and resources that are available. The LCOE website does not require a login or password to access information about any of the institution’s programs.</i></p> <p>a) <i>After LCOE becomes an approved program sponsor, the website will become an important method of communication to the public, program applicants and candidates of LCOE sponsored teacher preparation programs. The website will be updated regularly and will contain information about the program, including its mission, governance and administration, admissions process, and information about all Commission-approved educator programs. Online course offerings for program candidates will be accessible through the website as well. No login or password will be required to access the information.</i></p> <p>b) <i>In addition to the LCOE website, program brochures will be developed which can be distributed widely. The brochures will include basic information about the program, contact information for program leaders, frequently asked questions and admission information.</i></p>	<p><a href="http://www.lake-coe.k12.ca.us/">www.lake-coe.k12.ca.us/</a></p> <p><a href="#">sample website accessibility</a></p> <p><a href="#">Superintendent’s message about website importance</a></p>
<b>Criterion 7: Student Records Management, Access, and Security</b>		
<p>The institution must demonstrate that it will maintain and retain student records. Institutions seeking Initial Institutional</p>	<p>a) <i>Teach Lake County Intern Program will offer candidates access to a LCOE data management system to monitor progress towards completion of the program. Our technology department is currently</i></p>	

<p>Approval will provide verification that:</p> <p>a) Candidates will have access to and be provided with transcripts and/or other documents for the purpose of verifying academic units and program completion.</p> <p>b) All candidate records will be maintained at the main institutional site or central location (paper or digital copies).</p> <p>c) Records will be kept securely in locked cabinets or on a secure server located in a room not accessible by the public.</p>	<p><i>exploring the options of purchasing a program or contracting to have a web page designed specifically for the Teach Lake County Intern Programs. There will definitely be a data management system available for candidates to access during their intern program experience. Our current RFP includes the requirements that candidates be able to self-monitor their progress and program notifications when documents or criteria have been met (e.g. email verification of submission, email verification of approval). Candidates will receive regular feedback on completed program requirements which also allows them to self-monitor their progress towards completion. An official transcript will be provided to each candidate upon completion of the program which details academic units earned or courses and assignments completed. Candidates can request both paper and electronic copies of program transcripts from the program coordinator when needed.</i></p> <p>b) <i>All candidate records, both paper or digital copies, will be maintained at the LCOE office.</i></p> <p>c) <i>Electronic candidate records will be maintained on a secure server, located in a private area of the LCOE office. Paper records will be kept securely in locked cabinets in the Educational Services office.</i></p>	
<p><b>Criterion 8: Disclosure</b></p>		
<p>Institutions must disclose information regarding:</p> <p>a) The proposed delivery model (online, in person, hybrid, etc.)</p>	<p>a) <i>Our proposed two-year Intern programs will be offered through a hybrid instructional model involving personal mentor support, online learning modules and face-to-face instruction. The 120- hour preservice required instruction will occur prior to the candidate entering the classroom.</i></p>	



<p>b) All locations of the proposed educator preparation programs including satellite campuses.</p> <p>c) Any outside organizations (those individuals not formally employed by the institution seeking IA ) that will be providing any direct educational services, and what those services will be, as all or part of the proposed programs.</p>	<p>b) <i>All face-to-face instructional modules will be offered at the LCOE training facility, but an additional location will be offered at a training facility within one of the participating districts to accommodate the distances that candidates will need to travel. The additional location will be chosen each year after the intern program candidates have secured teaching positions within one of the partner districts. At that time the TLC leaders will establish a second training location that meets the geographic needs of most candidates. The main campus will always be at LCOE and the alternative, satellite campus will be offered at a LCOE facility located within one of the partner districts. LCOE and the TLC leaders will ensure that both training facilities are fully supplied and equipped with the appropriate technologies to deliver the program face-to-face coursework.</i></p> <p>c) <i>At this time, we are planning that direct educational services will be provided by LCOE or district employees. We do not anticipate that outside organizations will be involved in the direct instruction of our intern candidates.</i></p>	
<p><b>Criterion 9: Veracity in all Claims and Documentation Submitted</b></p>		
<p>The institution and its personnel demonstrate veracity in all statements and documentation submitted to the Commission. Evidence of a lack of veracity is cause for denial of IIA.</p>	<p><i>LCOE confirms that all statements and documentation submitted to the Commission on Teacher Credentialing by the Lake County Office of Education will be accurate. LCOE understands that the lack of veracity in statements and documentation is cause for denial of initial institutional accreditation or for stipulations from the Committee on Accreditation.</i></p>	<p>a) and b) <a href="#"><u>Superintendent's Statement of Veracity</u></a></p>



	<p><i>f) The philosophical and/or theoretical framework of LCOE is reflected in the proposed educator preparation program mission statement, "LCOE educational programs will prepare effective, innovative, and reflective teachers who are able to meet the diverse educational needs of the TK-12 students of California as well as being prepared to address the unique challenges faced by students in the districts of Lake County." The intern programs are designed to address both the theoretical foundations and the practical application of teaching and learning. This approach allows participants to grow professionally and meet the needs of their students.</i></p> <p><i>A developmental curriculum of teaching and learning, beginning with the 120 hours of pre-service instruction and continuing throughout the two-year intern program activities are rooted in educational research. The work of Robert Marzano and Debra Pickering provides candidates with a wide repertoire of instructional strategies to engage their learners and deepen their understanding of the content that is being taught. It also provides the candidates with the theoretical information about why these strategies are so effective in promoting learning. The educational theories of Grant Wiggins and Jay McTighe provides effective structures for long and short range instructional planning that is modeled and included in course activities based on the candidates own classroom and students. Practical experiences such as these ensure that that candidate understands how theory and practice are related. This research of Doug Lemov and the content of his book, <u>Teach Like A Champion</u> are woven into the course contents to provide intern candidates with effective teaching techniques that can be implemented into their own classroom instruction. The theories of Carol Dweck will provide candidates with specific ways to promote a growth mindset in their students. Because of the large numbers of students who have experienced tragedy and poverty, there is an extreme need to teach them how to perservere when faced with a challenge and how to use targeted feedback to learn. Helping candidates understand how the brain learns using research from David Sousa provides them with the theoretical base to impact instruction</i></p>	
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	<p><i>in their classrooms, impacting the learning of students. The course content and activities will provide teachers with strategies to increase student resiliency and academic success.</i></p>	
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<b>Criterion 11: History of Prior Experience and Effectiveness in Educator Preparation</b>		
<p>Institutions seeking IIA must have sponsored an educator preparation program leading to licensure, or participated as a partner in any educator preparation programs and/or programs</p>	<p>All screenshots were taken directly from the LCOE website. www.lake-coe.k12.ca.us/</p> <p>a) <i>LCOE has extensive prior experience preparing, training and supporting educators and school districts within Lake County.</i></p> <p>b) <i>LCOE does not operate any educator preparation programs in other states and/or countries.</i></p> <p>c) <i>This item is not applicable because LCOE does not operate any educator preparation programs in other states and/or countries.</i></p> <p>d) <i>This item is not applicable because LCOE does not operate any educator preparation programs in other states and/or countries.</i></p> <p>e) <i>This item is not applicable because LCOE does not operate any educator preparation programs in other states and/or countries.</i></p> <p>f) <i>LCOE values and is committed to establishing and maintaining cooperative working relationships with districts, other agencies and the community. This language appears in the Rules of Conduct listed in the Code of Ethics document. LCOE has fostered positive and successful working relationships with various educational partners to meet local educational needs. LCOE provides leadership for districts throughout Region 1 by coordinating Regional System of District and School Support (RSDSS) to schools that serve populations composed of at least 50% free and reduced lunch count, sand other Title 1 schools in need of assistance. Because of the critical need for new teachers in Lake County and Mendocino County, LCOE, partnered with Mendocino County to bring the Be a Teacher Intern Program to the region. Be a Teacher Intern Program is sponsored by Sonoma County Office of Education (SCOE). During the 2017 and 2018 school years, Mendocino County had a formal agreement with SCOE to include candidates from Mendocino and Lake counties to participate in the intern program. In 2019, Lake County established their own formal partnership with SCOE to enroll intern candidates in the Be a Teacher Intern Program. The goal is for LCOE to to become an approved program sponsor and to offer the multiple subject and mild/moderate intern programs within Lake County.</i></p>	<p>a) <a href="#"><u>LCOE website screenshot for C and I</u></a></p> <p><a href="#"><u>LCOE website screenshot for RSDSS leadership</u></a></p> <p><a href="#"><u>School and District Professional Development support</u></a></p> <p><a href="#"><u>Collaborative effort to prepare teachers</u></a></p> <p>f) <a href="#"><u>(Code of Ethics document)</u></a></p> <p><a href="#"><u>Collaborative effort to prepare teachers</u></a></p> <p><a href="#"><u>News article highlighting the Be A Teacher Intern Program</u></a></p> <p><a href="#"><u>LCOE website screenshot for RSDSS leadership</u></a></p>

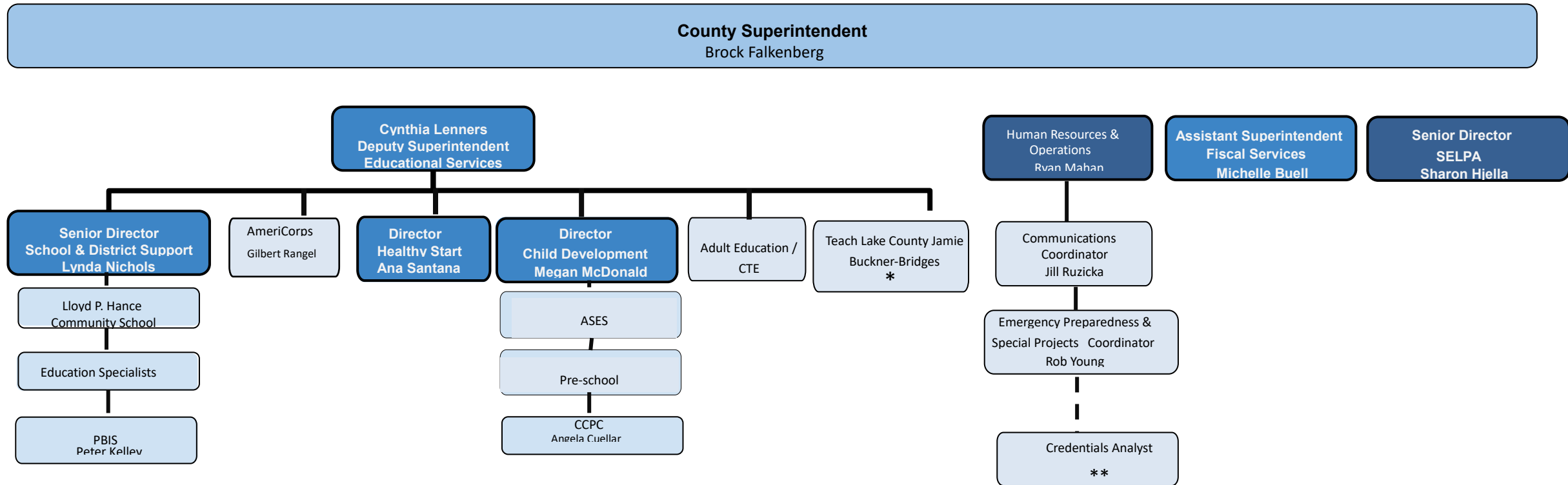


<b>Criterion 12: Capacity and Resources</b>		
<p>An institution must submit a Capacity and Resources plan providing information about how it will sustain the educator preparation program(s) through a 2 – 3 year provisional approval (if granted) at a minimum. A plan to teach out candidates if, for some reason, the institution is unable to continue providing educator preparation program(s).</p>	<p>a) <i>The 2016-17 Audit Report has been attached. Michelle Buell, Senior Director-Fiscal Services for LCOE, has assured that this budget has now been audited.</i></p> <p>b) <i>A proposed budget for the operation of the intern program has been attached.</i></p> <p>c) <i>Under the guidance and direction of the Deputy Superintendent of Educational Services, all program faculty, instructors and intern coaches will be qualified individuals who demonstrate a strong commitment to professional learning, reflection and collaboration. Specific criteria will be used to recruit and select the best qualified faculty and support coaches, as detailed in the attached Faculty Qualifications document.</i></p> <p>d) <i>Not applicable, as we are no an out-of-state institute.</i></p> <p>e) <i>In working with our six districts within Lake County, we will provide cross-district collaboration when needed to provide required teaching experiences and fieldwork for candidates in the Teach Lake County Intern programs. The fieldwork opportunities throughout the county and partner districts will ensure equity, diversity and variety for our program candidates. After becoming an approved program sponsor, official Memorandums of Understanding will be developed and signed annually by district and county office leaders that clearly define the responsibilities of each institution in support of intern candidates that are enrolled in the TLC Intern Program and who are hired within one of the partner districts.</i></p>	<p>a) <a href="#"><u>2016-2017 LCOE Audited Budget</u></a></p> <p>b) <a href="#"><u>Intern Program Proposed Budget</u></a></p> <p>c) <a href="#"><u>Faculty Qualifications Document</u></a></p>

	<p><i>f) We will be using a learning management system that is designed for educators, which will deliver a targeted digital learning platform to our participants. This system is currently in development by an outside consultant. The amount of online coursework will be balanced with face-to-face class meetings, in which candidates will be able to access online resources that support the learning. The locations of the face-to-face meetings will be determined each year based on the geographic placements of the intern candidates. TLC wishes to make the locations of the face-to-face meetings as convenient as possible to the candidates, since the meetings will take place in the evenings. The facilities will be equipped with appropriate technological resources to support the content of the coursework and activities. Multiple rooms will be available for breakout sessions if needed. As stated above in the previous submission, the location of the face to face coursework will be held at the Lake County Office of Education and one other satellite location within one of the participating districts. The second location will be chosen each year to accommodate the geographic location of the candidates. LCOE will ensure that each location is equipped with the appropriate technological resources to successfully deliver the course content. At a minimum, each training location will be equipped with SMART boards, computers, tablets, and assistive technology to accommodate specific needs of the candidates. All instructors will be knowledgeable about the equipment and technologies in order to utilize them effectively during instruction and demonstrate their possible classroom applications.</i></p>	
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	<p>g) LCOE fully understands its responsibility to enrolled candidates in the event of program and/or institution closure. In the attached <u>statement of assurances</u> by the Lake County Superintendent of Schools, LCOE agrees to offer the approved program until the candidate completes the program, withdraws from the program, is dropped from the program, or is admitted to another approved program to complete all program requirements. An individual transition plan or Teach Out plan will be developed to ensure clear communications and expectations for each candidate impacted by the program and/or institution closure, so that candidates will be able to complete all credential requirements. In the event of the program closing, LCOE will have adequate resources available to teach-out year two candidates and move the year one candidates to another program. LCOE currently has a partnership with the Be a Teacher Intern Program, an approved program sponsored by Sonoma County Office of Education. If the TLC program closed, the year 1 enrolled candidates could complete their program requirements with Sonoma County Office of Education, the program that is geographically, the most convenient to candidates in Lake County.</p>	<p>g) <a href="#">Superintendent Statement of Assurances</a></p> <p><a href="#">TLC Teach-out advisement plan</a></p>
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\* Intern Program & new teacher induction support

\*\* Credential Analyst position is being advertised, but has not yet been filled





**Kelseyville Unified School District**

*Contact Person: Dave McQueen, Superintendent*

**Konocti Unified School District**

*Contact Person: Tom Hoskins, Director*

**Lakeport Unified School District**

*Contact Person: April Leiferman, Superintendent*

**Middletown Unified School District**

*Contact Person: Catherine Stone, Superintendent*

**Upper Lake Unified School District**

*Contact Person: Dr. Giovanni Annous, Superintendent*

**Lucerne Elementary School District**

*Contact Person: Mike Brown, Principal/Superintendent*

# LAKE COUNTY OFFICE OF EDUCATION

TO TEACH. TO SERVE. TO LEARN.

January 10, 2018

California Commission on Teacher Credentialing

RE: Program Sponsor Requirements, Criterion 1: D & E

To whom it may concern:

I am writing this letter to assure the CTC that all duties regarding credential recommendations will only be performed by employees of the Lake County Office of Education. Our Credentials Analyst is a member of the Credentials Networking Subcommittee of the California County Superintendents Educational Services Association (CCSESA). This subcommittee provides a forum for County Office credentials analysts to partake in professional development and troubleshooting. They meet quarterly at the Sacramento County Office of Education. In addition to that subcommittee, our analyst also attends the Credential Counselors and Analysts of California conference every year. We also commit to send our analyst to any trainings that may be required by the CTC in order for us to become Program Sponsors.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Mahan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Ryan Mahan

Director of Human Resources & Operations



# LAKE COUNTY OFFICE OF EDUCATION

TO TEACH. TO SERVE. TO LEARN.

## Statement of Assurances:

Lake County Office of Education (LCOE) confirms that the institution will be in compliance at all times with all relevant preconditions for the programs it will offer; and will provide all required data reports, including but not limited to data reports and accreditation documents to the Commission. LCOE will cooperate in an evaluation of the program by an external team or a monitoring of the program by Commission staff.

Further, LCOE affirms its participation in the approval process and will adhere to submission timelines. LCOE understands its responsibility to enrolled candidates. Once a candidate is accepted and enrolled in the program, LCOE will offer the approved program, meeting the adopted standards, until the candidate completes the program, withdraws from the program, is dropped from the program, or is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event that the program closes.

In this event, an individual transition plan will be developed with each candidate.

Brock      [Signature]      9-21-18

Brock Falkenberg

Date

## **NONDISCRIMINATION IN TEACHER PREPARATION PROGRAMS**

The Lake County Board of Education and Lake County Superintendent of Schools is determined to provide participants in all teacher preparation programs sponsored by the Lake County Office of Education a safe, positive environment where they are assured of full and equal employment access and opportunities, protection from harassment or intimidation, and freedom from any fear of reprisal or retribution for asserting their rights in accordance with law. This policy shall apply to all program candidates, interns, program leaders, volunteers, instructional and support personnel.

No program participant involved with a Lake County Office of Education sponsored teacher preparation program shall be discriminated against or harassed by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment or program participation, on the basis of the participant's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, gender, gender identify, gender expression, sex, or sexual orientation or his/her association with a person or group with one or more of these actual or perceived characteristics.

Discrimination in employment or program participation based on the characteristics listed above is prohibited in all areas of employment and in all related program practices, including the following:

1. Discrimination in hiring, program admission, advisement and other privileges of program participation.
2. Taking of an adverse employment or program participation action, such as termination or denial of program completion, job assignment, or training.
3. Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's or program participant's opportunities to succeed, or that has the purpose or effect of unreasonably interfering with the individual's work performance, program participation or creating an intimidating, hostile, or offensive work environment.
4. Actions and practices identified as unlawful or discriminatory such as:
  - a. Sex discrimination based on an employee or program participant's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee or program participant's gender, gender expression, or gender identity, including transgender status
  - b. Religious creed discrimination based on an employee or program participant's religious belief or observance, including his/her religious dress or grooming practices, or based on the Lake County Office of Education's failure or refusal to use reasonable means to accommodate an employee or program participant's religious belief, observance, or practice which conflicts with an employment or program requirement
  - c. Disability discrimination based on a Lake County Office of Education requirement for a medical or psychological examination of a job applicant or program admission candidate, or an inquiry into whether a job applicant or program admission candidate has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job or program related need or business necessity
  - d. Disability discrimination based on the Lake County Office of Education's failure to make reasonable accommodation for the known physical or mental disability of an employee or program participant or to engage in a timely, good faith, interactive process with an employee or program participant, to determine effective reasonable accommodations for the employee, when he/she has requested reasonable accommodation for a known physical or mental disability or medical condition.

07/16/2019

The Lake County Superintendent of Schools prohibits retaliation against any employee or program participant who opposes any discriminatory employment practice by the Lake County Office of Education or county sponsored teacher education program leader.



## NONDISCRIMINATION IN EMPLOYMENT

The Lake County Board of Education and Lake County Superintendent of Schools is determined to provide County Office of Education employees, **interns**, volunteers, **teacher candidates**, and job applicants a safe, positive environment where they are assured of full and equal employment access and opportunities, protection from harassment or intimidation, and freedom from any fear of reprisal or retribution for asserting their employment rights in accordance with law. This policy shall apply to all County Office of Education employees and, to the extent required by law, to **interns**, volunteers, and job applicants.

No County Office of Education employee shall be discriminated against or harassed by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment, on the basis of the employee's actual or perceived race, religious creed, color, national origin, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, military and veteran status, gender, gender identity, gender expression, sex, or sexual orientation or his/her association with a person or group with one or more of these actual or perceived characteristics.

Discrimination in employment based on the characteristics listed above is prohibited in all areas of employment and in all employment-related practices, including the following:

1. Discrimination in hiring, compensation, terms, conditions, and other privileges of employment
2. Taking of an adverse employment action, such as termination or the denial of employment, promotion, job assignment, or training.
3. Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's employment opportunities, or that has the purpose or effect of unreasonably interfering with the individual's work performance or creating an intimidating, hostile, or offensive work environment
4. Actions and practices identified as unlawful or discriminatory pursuant to Government Code [12940](#) or 2 CCR [11006-11086](#), such as:
  - a. Sex discrimination based on an employee's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee's gender, gender expression, or gender identity, including transgender status
  - b. Religious creed discrimination based on an employee's religious belief or observance, including his/her religious dress or grooming practices, or based on the County Office of Education's failure or refusal to use reasonable means to accommodate an employee's religious belief, observance, or practice which conflicts with an employment requirement
  - c. Disability discrimination based on a County Office of Education requirement for a medical or psychological examination of a job applicant, or an inquiry into whether a job applicant has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job-related need or business necessity
  - d. Disability discrimination based on the County Office of Education's failure to make reasonable accommodation for the known physical or mental disability of an employee or to engage in a timely, good faith, interactive process with an employee, to determine effective reasonable accommodations for the employee, when he/she has requested reasonable accommodation for a known physical or mental disability or medical condition

The County Superintendent also prohibits retaliation against any County Office of Education employee

07/16/2019

who opposes any discriminatory employment practice by the County Office of Education or its

**NONDISCRIMINATION IN EMPLOYMENT**

employees, agents, or representatives or who complains, testifies, assists, or in any way participates in the County Office of Education's complaint process pursuant to this policy. No employee who requests an accommodation for any protected characteristic listed in this policy shall be subjected to any punishment or sanction, regardless of whether the request was granted. (Government Code [12940](#))

Complaints concerning employment discrimination, harassment, or retaliation shall immediately be investigated in accordance with procedures specified in the accompanying administrative regulation.

Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment shall report the incident to the County Superintendent or designated County Office of Education Coordinator as soon as practical after the incident. All other employees are encouraged to report such incidents to their supervisor immediately. The County Office of Education shall protect any employee who reports such incidents from retaliation.

The County Superintendent or designee shall use all appropriate means to reinforce the County Office of Education's nondiscrimination policy. He/she shall provide training and information to employees about how to recognize harassment, discrimination, or other related conduct, how to respond appropriately, and components of the County Office of Education's policies and regulations regarding discrimination. The County Superintendent or designee shall regularly review the County Office of Education's employment practices and, as necessary, shall take action to ensure County Office of Education compliance with the nondiscrimination laws.

In addition, the County Superintendent or designee shall post, in a conspicuous place on County Office of Education premises, the California Department of Fair Employment and Housing publication on workplace discrimination and harassment issued pursuant to 2 CCR [11013](#).

Any County Office of Education employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

(cf. [4118/4218/4318](#) - Dismissal/Suspension/Disciplinary Action)

Legal Reference:

EDUCATION CODE

[200-262.4](#) Prohibition of discrimination

CIVIL CODE

[51.7](#) Freedom from violence or intimidation

GOVERNMENT CODE

[11135](#) Unlawful discrimination

[11138](#) Rules and regulations

[12900-12996](#) Fair Employment and Housing Act

PENAL CODE

[422.56](#) Definitions, hate crimes

CODE OF REGULATIONS, TITLE 2

11006-11086 Discrimination in employment

11013 Recordkeeping

11019 Terms, conditions and privileges of employment

11023 Harassment and discrimination prevention and correction

[11024](#) Sexual harassment training and education

CODE OF REGULATIONS, TITLE 5

[4900-4965](#) Nondiscrimination in elementary and secondary education programs

**NONDISCRIMINATION IN EMPLOYMENT**

UNITED STATES CODE, TITLE 20

[1681-1688](#) Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 29

[621-634](#) Age Discrimination in Employment Act

[794](#) Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

[2000d-2000d-7](#) Title VI, Civil Rights Act of 1964, as amended

[2000e-2000e-17](#) Title VII, Civil Rights Act of 1964, as amended

[2000ff-2000ff-11](#) Genetic Information Nondiscrimination Act of 2008

[2000h-2-2000h-6](#) Title IX of the Civil Rights Act of 1964

[6101-6107](#) Age discrimination in federally assisted programs

[12101-12213](#) Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

[35.101-35.190](#) Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 34

[100.6](#) Compliance information

[104.7](#) Designation of responsible employee for Section 504

[104.8](#) Notice

[106.8](#) Designation of responsible employee and adoption of grievance procedures

[106.9](#) Dissemination of policy

[110.1-110.39](#) Nondiscrimination on the basis of age

COURT DECISIONS

Thompson v. North American Stainless LP, (2011) 131 S.Ct. 863

Shepard v. Loyola Marymount, (2002) 102 Cal.App.4th 837

Management Resources:

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING PUBLICATIONS

California Law Prohibits Workplace Discrimination and Harassment, December 2014

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

Notice of Non-Discrimination, August 2010

U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION PUBLICATIONS

Questions and Answers: Religious Discrimination in the Workplace, 2008

New Compliance Manual Section 15: Race and Color Discrimination, April 2006

Enforcement Guidance: Vicarious Employer Liability for Unlawful Harassment by Supervisors, June 1999

WEB SITES

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

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

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

07/16/2019

Policy adopted: 02/2017



## Teach Lake County Intern Program Grievance Process Flowchart

### Step 1: Informal Complaint Process

The Teach Lake County candidate discusses the issue with the Program Coordinator. If the complaint involves the Program Coordinator, the Deputy Superintendent can fulfill this step. Formal complaint procedures shall not be initiated until the candidate has first attempted to resolve the matter informally.



### Step 2: Formal Written Complaint

- The complainant may file a written complaint with the Program Coordinator within 30 days of the act or event; if the Deputy Superintendent was involved in Step 1, the Deputy Superintendent will complete this Step 2.
- Within 10 working days of receipt of the complaint, the Program Coordinator/Deputy Superintendent shall investigate and meet with the complainant.
- Within five working days after the meeting, the Program Coordinator/Deputy Superintendent prepares a written report.



### Step 3: County Office Level Appeal

- If the complaint is not resolved at Step 2, the complainant may file a written complaint with the Deputy Superintendent within five working days of receiving the written response from the Program Coordinator.
- Within ten working days of receiving the complaint, the Deputy Superintendent shall investigate and meet with the complainant to resolve the complaint.
- Within five working days after meeting, the Deputy Superintendent prepares and sends a written response.



### Step 4: Appeal to the Director of Human Resources and Operations

- If the complaint is not resolved at Step 3, the complainant may file a written appeal to the Director of Human Resources and Operations within five working days of receiving the Deputy Superintendent's response.
- All information presented at Steps 1, 2, and 3 shall be included in the written appeal.
- The Deputy Superintendent will submit a written report describing attempts to resolve the complaint.
- The Director of Human Resources and Operations may uphold the findings of the Deputy Superintendent or may hear the complainant at a dedicated meeting.
- The Director of Human Resources makes a decision within thirty days of the hearing and shall send the decision to all concerned parties.
- The decision of the Director of Human Resources shall be final.

## **Teach Lake County Intern Program Candidate Grievance Procedures**

### **Candidate Informal Complaint Process**

#### ***Step 1: Candidate Informal Complaint***

Every effort should be made to resolve a complaint at the earliest possible stage. Prior to instituting a formal, written complaint, the program candidate shall first make an appointment to discuss the issue with the Intern Program Coordinator. When the grievance is against the Program Coordinator, the candidate may meet directly with the Deputy Superintendent of Educational Services at Step 1. Formal complaint procedures shall not be initiated until the candidate has first attempted to resolve the matter informally.

### **Candidate Formal Complaint Process**

#### ***Step 2: Candidate Formal Written Complaint***

If the matter cannot be resolved through the informal process, then the complainant may file a written complaint with the Intern Program Coordinator within 30 days of the act or event, which is the subject of the complaint. If Step 1 was conducted with the Deputy Superintendent, then the Deputy Superintendent will be responsible for completing Step 2 of this process. If the participant fails to file a written complaint within 30 days, the complaint shall be considered settled based on the answer given during the Informal Complaint Process. Within 10 working days of receipt of the complaint, the Intern Program Coordinator or Deputy Superintendent shall conduct any necessary investigation and meet with the complainant to resolve the complaint. Within five working days after the meeting, the coordinator shall prepare and send a written response to the complainant.

#### ***Step 3: County Office Level Appeal***

If a complaint has not been satisfactorily resolved at Step 2, the complainant may file a written complaint with the Deputy Superintendent of Educational Services within five working days of receiving the written response from the Intern Program Coordinator. The complainant shall include all information presented to the coordinator at Step 2. Within 10 working days of receiving the complaint, the Deputy Superintendent shall conduct any necessary investigation, including the review of the investigation and written response by the Intern Program Coordinator at Step 2. The Deputy Superintendent shall meet with the complainant to resolve the complaint. Within five working days after meeting, the Deputy Superintendent prepares and sends a written response to the complainant.

#### ***Step 4: Appeal to the Deputy Superintendent of Educational Services***

If a complaint has not been satisfactorily resolved at Step 3, the complainant may file a written appeal to the Director of Human Resources and Operations within five working days of receiving the response from the Deputy Superintendent of Educational Services. All information presented at Steps 1, 2, and 3 shall be included with the appeal, and the Deputy Superintendent will submit a written report, describing the previous attempts to resolve the complaint.

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The Director of Human resources may uphold the findings of the Deputy Superintendent without hearing the complaint or may hear the complaint at a dedicated meeting. The Director of Human Resources shall decide within 30 days of the hearing and shall send the written decision to all concerned parties. The decision of the Director of Human resources shall be final,



## Receipt of Teach Lake County Candidate Handbook

I, \_\_\_\_\_, acknowledge the receipt of the Teach Lake County Candidate Handbook. I understand that this handbook contains information about my intern program experience as well as important program policies and procedures. The orientation I have attended introduced and explained much of the key information in the handbook, but it is my responsibility to review the document and seek clarification if sections are unclear.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

## **TEACH LAKE COUNTY**

### **Intern Teacher Handbook**

#### **Table of Contents**

##### **About our Intern Teacher Program**

- Pre-service requirements
- Benefits of an Intern Program
- Admissions
- Intern Program Requirements
- Intern Program Overview

##### **Tuition and Fees**

- Pre-Service Tuition and Payment Options
- Intern Program Tuition

##### **Transcript Equivalencies**

##### **Coursework**

- Coursework -Pre-Service
- Articulation Agreements
- Coursework -Intern Program

##### **Pre-Service Course Descriptions**

##### **Intern Program Multiple Subjects**

- Year 1 and 2 Course Descriptions

##### **Intern Program Educational Specialist Mild Moderate**

- Year 1 and 2 Course Descriptions

##### **Intern Program Course and Module Sequence**

##### **Grade and Program Requirements**

- Grades Policy
- Performance Requirements
- Attendance
- CPR Certification
- Textbooks
- Video Recording

## **Change in Academic Status Policy**

- Academic Probation
- Inactive Status
- Leave of Absence Status
- Withdraw -Intern Program
- Intern Program Dismissal

## **Field Supervision for Interns**

### **Ethical and Professional Standards**

- Professional Dispositions
- Effective Communication
- Punctuality, Late Assignments, Preparedness
- Academic Integrity
- Appropriate dress and conduct

### **Policies**

- Grievance Procedures
- Nondiscrimination
- Title IX Sexual Harassment Complaint
- Technology Policy -Acceptable Use for Students and Employees
- Media Candidate Testimony Release
- Health and Safety

### **Staff**

**LAKE COUNTY**  
OFFICE OF EDUCATION

ABOUT DEPARTMENTS & PROGRAMS DISTRICTS & SCHOOLS RESOURCES

**Lake County Office of Education Website Accessibility Pledge**

December 01, 2017

The Lake County Office of Education is committed to ensuring accessibility of its website to people with disabilities. New and updated web content produced by our organization will meet Website Content Accessibility Guidelines (WCAG) 2.0, AA conformance level, by July 1, 2018.

Existing web content produced by our organization will meet this standard by December 31, 2018.

This pledge was reviewed on December 11, 2017 by Communication Coordinator Jill Ruzicka

Our ongoing efforts to make our website more accessible will benefit from your feedback. If you discover areas of our website that you find difficult or challenging to understand because of accessibility issues or any other reason, we would like to know about it.

Please email Jill Ruzicka at [jruzicka@lakecoe.org](mailto:jruzicka@lakecoe.org) with questions or concerns you have, and we will respond as soon as possible.

Select Language ▼

**Current News**

Registration for the LC Quality Care County Conference is open  
2/6/2018

Graduation Matters  
12/26/2017

[News Archive ▶](#)

**Upcoming Events**

Lake County Board of Education Meeting  
2/21/2018, 1:30PM - 5:00PM

Trauma-Informed Practices for Teachers & Students  
2/28/2018, 9:00AM - 3:00PM

The news article, posted on December 1, 2017 demonstrates the commitment of Lake County Office of Education to ensure accessibility of its website to people with disabilities. Feedback is welcome from the public if areas of the website are difficult to access.

- [Superintendent](#)
- [Board of Trustees](#)
- [Board Policies](#)
- [Agendas & Minutes](#)
- [History](#)
- [Organizational Chart](#)
- [Publications](#)
- [Communication Services](#)

## Superintendent



Welcome to the official web page for the Lake County Office of Education. LCOE provides services, programs and support to the students, staff, families and school districts within the County of Lake. Our primary role is to ensure that our students and families are provided with the skills necessary to thrive in the 21st century. We will accomplish this by focusing on three basic behaviors:

### We Serve, We Teach, We Learn.

The website is designed to provide resources and information to you about the many fine programs and services that are provided by the Lake County Office of Education, School Districts and other partners in education.

The LCOE web site also is a communication tool. Special events, activities, professional development opportunities and feature articles are included and updated on a regular basis. Your comments and suggestions are always welcome.

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### Current News

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3/03/2018, 8:00AM - 3:30PM

[View Calendar](#) ►

### Portals

This is an excerpt from the LCOE website which demonstrates the purpose and importance of the website in communicating information about resources, programs and services that are provided by the Lake County Office of Education.



# LAKE COUNTY OFFICE OF EDUCATION

TO TEACH. TO SERVE. TO LEARN.

Veracity in all Claims and Documentation Submitted.

Lake County Office of Education (LCOE) confirms that all statements and documentation submitted to the Commission on Teacher Credentialing (CTC) by LCOE will be accurate. LCOE understands that the lack of veracity in statements and documentation is cause for denial of initial institutional approval or for stipulations from the Committee on Accreditation.

A handwritten signature in blue ink, appearing to read 'Brock', followed by a stylized flourish or second name. The signature is written above a horizontal line.

Brock Falkenberg,  
Lake County Superintendent of Schools

MISSION:

Lake County Office of Education educational programs will prepare effective, innovative, and reflective teachers able to meet the diverse educational needs of the TK-12 students of California as well as address the unique challenges faced by students in the districts of Lake County.

VISION:

Lake County Office of Education is developing an appropriate, well-articulated, sequence of educational experiences that will meet a wide range of teachers' needs. Leaders in LCOE and its partner districts are striving to recruit, prepare, and retain the most effective, innovative educators in order to will provide exceptional learning experiences for all students. The proposed intern programs will fit into this sequence by providing appropriate professional development experiences to prepare educators to:

- *create effective learning environments that meet the needs of the full range of California TK-12 students;*
- *effectively teach California's adopted state standards and frameworks;*
- *meet the diverse emotional and instructional needs of students in California;*
- *understand and meet the unique educational and emotional needs of students who have adverse traumatic experiences;*
- *engage in a goal of continuous, lifelong learning; and*
- *earn the preliminary level teaching credential as an important part of the California Learning to Teach System.*

**LAKE COUNTY BOARD OF  
EDUCATION**

1152 South Main Street Lakeport,  
CA 95453

**REGULAR MEETING OF APRIL 18, 2018  
MINUTES**

**I CALL TO ORDER**

The Regular meeting of the Lake County Board of Education was called to order at 1:30 p.m. by Board President Mark Cooper. Board Members David Browning, Patricia Hicks and Madelene Lyon were present. Board Member Melissa Kinsel arrived at 1:45 p.m. Also present were Brock Falkenberg, Lake County Superintendent of Schools, and LCOE staff members Cynthia Lenner, Megan McDonald, Ryan Mahan, and Tracey Newell.

**II APPROVAL OF AGENDA**

It was moved by Mrs. Lyon, seconded by Dr. Browning, to approve the Agenda of the regular meeting of April 18, 2018.

Aye Browning; Aye Cooper; Aye Hicks; Absent Kinsel; Aye Lyon - Motion Carried 4-0

**III PUBLIC INPUT – There was no Public Input.**

**IV APPROVAL OF MINUTES**

It was moved by Mrs. Lyon, seconded by Dr. Browning, to approve the Minutes of the regular meeting on March 21, 2018, as corrected.

Aye Browning; Aye Cooper; Aye Hicks; Absent Kinsel; Aye Lyon - Motion Carried 4-0

**V PROGRAM REPORTS**





**A. LCAP Update** – Cynthia Lenner reported on, and provided an outline of the 20192020 LCAP Goals for Lake County Office of Education.

**B. RSDSS Update** – Lynda Nichols report was given by Ms. Lenner who reported on the RSDSS (Regional System of District and School Support) services provided throughout the year. RSDSS will be sun-setting in October 2018.

## VI ACTION & DISCUSSION

### **A. A. APPROVAL OF TEACHER CREDENTIALING INTERN PROGRAM**

It was moved by Mrs. Lyon, seconded by Ms. Kinsel, to approve the development of a comprehensive Teacher Credentialing Program beginning with a multiple subject and an Educational Specialist – Mild/Moderate intern program to serve all six Lake County school districts and COE programs with an anticipated start date of January 2019.

Aye Browning; Aye Cooper; Aye Hicks; Aye Kinsel; Aye Lyon - Motion Carried 5-0

### **B. APPROVAL OF THE TRANSFER OF PROPERTY**

It was moved by Mrs. Lyon, seconded by Mrs. Hicks, to approve the transfer of title for the four remaining SELPA busses to Konocti and Middletown School Districts for Special Education transportation.

Aye Browning; Aye Cooper; Aye Hicks; Aye Kinsel; Aye Lyon - Motion Carried 5-0

### **C. APPROVAL OF ATTENDANCE RELIEF REQUEST FOR PRESCHOOL**

#### **PROGRAMS DUE TO THE SULPHUR FIRE**

It was moved by Dr. Browning, seconded by Mrs. Lyon, to approve Attendance Relief Request for Preschool Programs due to the Sulphur Fire.

Aye Browning; Aye Cooper; Aye Hicks; Aye Kinsel; Aye Lyon - Motion Carried 5-0

### **D. APPROVAL OF RESOLUTION 1718-08 CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING PROCEDURES**

07/16/2019

It was moved by Ms. Kinsel, seconded by Mrs. Lyon, to approve Resolution 171808 California Uniform Public Construction Cost Accounting Procedures.

2

9

Aye Browning; Aye Cooper; Aye Hicks; Aye Kinsel; Aye Lyon - Motion Carried 5-0

**E. APPROVAL OF CHANGING BOARD OF EDUCATION MEETING TIME**

It was moved by Ms. Kinsel, seconded by Mrs. Lyon, to approve changing Board of Education meeting time from 1:30 p.m. to 2:00 p.m. commencing with the May 16, 2018 board meeting.

Aye Browning; Aye Cooper; Aye Hicks; Aye Kinsel; Aye Lyon - Motion Carried 5-0

**F. APPROVAL OF QUARTERLY REPORT ON WILLIAMS UNIFORM**

**COMPLAINTS FOR LAKE COUNTY OFFICE OF EDUCATION, APRIL 2018.**

It was moved by Dr. Browning, seconded by Mrs. Hicks, to approve the Quarterly Report on Williams Uniform Complaints for Lake County Office of Education, April 2018.

Aye Browning; Aye Cooper; Aye Hicks; Aye Kinsel; Aye Lyon - Motion Carried 5-0

**VII SUPERINTENDENT'S REPORT**

- Mr. Falkenberg spoke on the concerns relating to the Medical Therapy Unit located on Konocti Unified School District property, formerly Oak Hill Middle School campus. We received notice from Konocti regarding Konocti's growing student population as well as the planned extension to Dam Road, to extend traffic flow right next to the existing Medical Therapy Unit building, creating a potential hazard.

Our SELPA is required to maintain medical therapy facilities for OT and PT services provided by the County.

- Mr. Falkenberg shared the *Bloom Into Kindergarten* readiness booklet with Board members. The booklet was created by our Education Department with help from First 5 funding. Copies of the booklet are being distributed through Department of Social Services, hospitals, preschools, and Healthy Start programs.

**VIII BOARD MEMBER REPORTS**

- Ms. Kinsel announced the upcoming *Art and Nature Day* sponsored by Outreach for Lake County Land Trust. The free and family-friendly event will be held on May 5.
- Dr. Browning spoke on action alerts from CSBA (California School Boards Association) and contacting Legislators regarding stance on what time schools should start.

0

- Dr. Cooper said the CCBE (California County Boards of Education) conference was worthwhile and was glad he attended. Great networking with other county board members.

**IX FUTURE BUSINESS**

The next regular meeting of the Lake County Board of Education will be held on May 16, 2018 at 2:00 p.m. at the Lake County Office of Education, 1152 S. Main Street, Lakeport, CA 95453.

**X ADJOURNMENT**

The regular meeting of the Lake County Board of Education adjourned at 3:07 pm.

*Submitted by,*

---

**BROCK FALKENBERG**

Secretary to the Board  
Lake County Superintendent of Schools

**LAKE COUNTY**  
OFFICE OF EDUCATION

ABOUT DEPARTMENTS & PROGRAMS DISTRICTS & SCHOOLS RESOURCES

**Contact**  
Lynda Nichols  
Region I Director [\(707\) 262-4158](tel:7072624158)

**Regional System of District and School Support (RSDSS)**

The Region I Regional System of District and School Support (RSDSS), based in Lake County Office of Education, offers support to its target schools (those serving populations composed of at least 50% free and reduced lunch count), and the other Title I schools in need of assistance to ensure that all students learn the state standards. Service provide to these schools include:

- Assistance to Title I Corrective Action & Program Improvement Schools;
- Assistance with needs assessment, including support for data management and display; and
- Assistance with the examination of research-based practices.

Additionally, RSDSS provides customized, one-on-wide site delivery of all services described in Program Accountability and Evaluation.

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2/28/2018, 9:00AM - 3:00PM

[Lake County Quality Care County](#)

This LCOE website screenshot demonstrates how LCOE provides regional leadership to districts throughout Region 1.

# LAKE COUNTY

## OFFICE OF EDUCATION

[ABOUT](#)
[DEPARTMENTS & PROGRAMS](#)
[DISTRICTS & SCHOOLS](#)
[RESOURCES](#)

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**Subpages**

[Common Core Standards](#)

**Contact**

**Cynthia Lenners**  
Assistant Superintendent  
[\(707\) 262-4152](#)

**Jenna Rodgers**  
Education Specialist  
[\(707\) 262-4157](#)

**Tammy Serpa**  
Education Specialist  
[\(707\) 262-5819 x284](#)


**Kendall Lynn**  
Director, Technology Support

### Curriculum and Instruction

The Curriculum and Instruction department provides leadership, support and technical assistance in the critical area of “what to teach and how to teach it” for school districts in Lake County.

A primary focus of the department is to provide leadership for regional programs, such as training and support for new teachers, support of schools and districts who enter program improvement, support for effective use of educational technology, and expertise in the analysis of student achievement data.

The department also sponsors professional development opportunities for teachers and administrators, assists schools in aligning the content and pacing of instruction to the California Assessment of Student Performance and Programs and College and Career Standards, provides county-wide coordination of the Lake County College Going Initiative, and sponsors student events such as the Academic Decathlon and Lake County Mock Trial.

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3/03/2018, 8:00AM - 3:30PM

This screenshot from the LCOE website demonstrates some of the history related to ways that LCOE has prepared, trained and supported educators and districts within Lake County.



**Contact**


Jamie Buckner-Bridger  
[\(707\) 467-5117](tel:(707)467-5117) or [jbb@mcoe.us](mailto:jbb@mcoe.us)

## Be A Teacher Intern Program

Lake County Office of Education (LCOE) and Mendocino County Office of Education (MCOE) have partnered to bring the **Be A Teacher Intern Program** to Lake and Mendocino Counties. The Be A Teacher Intern Program is provided through the [North Coast School of Education \(NCSOE\)](#) and allows teacher interns to work full-time while pursuing their teaching credential.

In our two-year state accredited intern program, interns are employed as teachers during the day and attend credential classes approximately two days a week in the evening while receiving ongoing coaching from an on-site mentor, course instructors, and practicum supervisors.

The North Coast School of Education's (NCSOE) mission is to develop a workforce of teachers and school leaders who engage in research-based practices, understand the importance of preparing students for college and career readiness and have 21st century skills to develop and implement innovative methods and ideas in the classroom and school. NCSOE exemplifies the notion that learning is creative, rigorous, relevant, relationship-driven, and incorporates inquiry and reflection in ongoing professional growth.

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[View Calendar](#) ▶

This is a screenshot from the LCOE website which relates to prior experience preparing, training and supporting educators within Lake County and Mendocino County. This program is coordinated locally but is a collaborative effort with North Coast School of Education.

## Professional Development

This listing below gives an overview of the support programs available to districts and individual school sites through the LCOE Educational Services Department and our Regional System of District and School Support (RSDSS):

Academic	Program	Survey	(APS)
----------	---------	--------	-------

### Diagnosis & Planning

Our team will work with site and district staff to evaluate current practices using the APS. We will help you design a plan for full implementation of the 9 APS Essential Elements:

1. SBE-adopted texts in the hands of each student, including approved intervention material as needed in ELA and Math
2. Allotted time guidelines met for ELA and Math, and for interventions in each subject
3. Principal has attended AB75 Modules for ELA and Math
4. Teachers are credentialed and have attended AB 466 for ELA and Math
5. Teachers use 6-8 week curriculum-embedded assessments in ELA and Math
6. Teachers are supported/coached in use of SBE adopted materials for ELA and Math
7. Grade level time is provided to plan lesson delivery based on analysis of data
8. Common pacing schedules are used in ELA and Math
9. Categorical funds support ELA and Math

We will provide:

- Three people for three days on-site for diagnosis
- Pre-conference with principal, superintendent and business manager
- Debriefing with entire community
- Report of Findings

APS Follow-up Assistance

The team will assist the district/school in addressing the areas of need identified by the APS.

We will provide:

- Facilitation of meetings
- Identification of resources to meet identified needs
- Provision of information about research-based practices
- Direct delivery of needed inservice on-site

Interpretation of Data

Our team members can help your district/site to understand how AYP and API are calculated so you can attend to the variables that matter. We can lead discussion among members of the school community about the detailed patterns that can be seen over time among groups, among subjects, and among strands on the CSTs and the CAHSEE.

We can provide presentations to a wide range of stakeholder groups, including staff, parent & community groups, and school boards.

Planning Comprehensive Programs in Math and Language Arts

Our team members can help you analyze your program in Language Arts and Math in order to see whether you have all the elements of a comprehensive program: effective first instruction based on standards, a good system for tracking achievement in terms of standards as the school year progresses, and a series of appropriate safety nets for students at risk. We'll help you develop schedules to support intervention during the school day and outside of school.

We will provide:

- Two team members for three days of diagnosis and planning
- Follow up as needed to establish interventions

#### Creating Standards-based Systems

Our team members can provide coaching for administrators one-on-one, in job-alike groups, or district teams to help them put in place all aspects of a standards-based system, including identified key standards, regular public reference to standards, regular use of benchmark data with meaningful consequences attached, reporting of student achievement in terms of standards, and a continuous improvement culture based on data.

We will provide:

- Principal seminars
- On-site coaching as needed
- Diagnosis by team
- Service based on diagnosis

#### Looking at Best Practices in the Field

Our staff can put you in touch with the schools with demographics like yours that are getting the very best results. We can help you evaluate the transferability of best practices.

#### Looking at Best Practices in Literature

We deliver presentations which focus on classroom instruction and on schoolwide reform. We will give staff an introduction into the findings of Robert Marzano, Douglas Reeves, Mike Schmoker, Ruby Payne, Joe Johnson and others. We can help you choose which resources are the best matches for your local needs.

We provide whole group presentations that can vary in length from 30 minutes to an entire day based on your local needs and strengths.

#### Looking at Best Practices in the Classroom

Our team members visit classrooms at your school to coach the implementation of effective practices that have been presented to the staff. We can show you how to use tools for observation, including Walk 'bout, the Ventura tool, and the DataWorks tool. Some tools are implemented on PDAs.

We provide on-site classroom visitations in the company of site administrators and teachers building their skills as peer coaches.

#### Lesson Study

Our team members work with grade level or department groups to implement Stigler's Lesson Study model in order to share in the construction of the best possible lessons aimed at the key standards. Teachers design, observe and debrief lessons. Though Lesson Study originated in the world of Mathematics, it can be used in any subject area.

We will provide:

- Five meetings for the first lesson design
- Four meetings for additional lessons

#### Curriculum Mapping

Our team members help teacher groups use the CST standards maps, data from CSTs and local measures as the basis for selecting key standards, deciding when during the year these standards will be taught, what resources will be used to teach these concepts, and how students will demonstrate mastery. This work refines the pacing schedule by using student data to focus it on a strategic approach to skill development.

#### Continuous Improvement Meetings

Our staff members facilitate meetings of grade level or department groups as they examine data from standards-based benchmarks and plan for modifications of instruction in order to bring more students to the proficient level. We will facilitate brief meetings for grade level, directly following data collection. We train your local leaders to run these meetings.

#### ELD Program Development

Our team can assist your district/school to examine your ELD program. We'll offer you tools such as the SIOP and the ADEPT to help you see what instruction looks like and what students need to know next as they progress.

We will provide:

- Two team members for two days for initial diagnosis
- Whole group presentations to teach new tools
- Coaching, modeling and classroom visitations as needed

#### School Planning Assistance

A team member will help you to consolidate and unify the work you have to do for the SPSA, the SARC, WASC, CCR and other planning and reporting needs. We will help you look at your budget to make sure it addresses Essential Component 9 of the APS.

We will provide:

- One team member
- On-site visits as needed

## LCOE and MCOE Collaborate to Train Additional Special Education Teachers

November 07, 2017

### NORTH COAST SCHOOL OF EDUCATION PILOT PROGRAM DESIGNED TO MEET COMMUNITY NEEDS

In response to the growing need for special education teachers, the Mendocino County Office of Education (MCOE) and the Lake County Office of Education (LCOE) have teamed up with the North Coast School of Education (NCSOE) to offer a two-year credential program for mild-to-moderate special education. The “Be A Teacher” Intern Program allows people to work during the day while attending evening classes for their credential.

Lake County Superintendent of Schools Brock Falkenberg said, “We are looking for prospective teachers who are committed to Lake and Mendocino Counties. We hope to grow our own teachers.”

Mendocino County Associate Superintendent Paul Joens-Poulton added, “People who want steady employment with competitive salary and benefits, summers off, and the opportunity to do fulfilling work with special needs children should seriously consider enrolling in this program.” He noted that it is a pilot program, so if it gets enough enrollment, it will continue. “I hope we can not only continue but grow the program to offer additional credentials in the future,” he said.

Those enrolled in the NCSOE program can work as paid interns for local school districts with students who have special needs under a provisional credential and take classes two nights a week plus some online classes to obtain their credential.

NCSOE Program Coordinator Jamie Buckner-Bridges said, “We are deeply invested in building certified teachers from within our community to meet the needs of local schools. Interns in this program will have the opportunity to invest both in themselves and in their community while working and serving our region's children.”

She continued, “Candidates must have a bachelor’s degree and have passed the CBEST by the time the program begins in late January. Informational meetings about the program are scheduled in Ukiah, Fort Bragg and Lakeport as follows.

#### Mendocino County Office of Education

- October 25, 4:00 – 5:30 pm
- November 2, 4:00 – 5:30 pm
- November 9, 4:00 – 5:30 pm

#### Fort Bragg High School

- November 13, 4:00 – 5:30 pm

#### Lake County Office of Education

- November 14, 4:00 – 5:30 pm
- November 15, 10:00 – 11:30 am

Those interested in registering for one of the sessions can do so online at <https://goo.gl/HmrTLX>.

California employs more than 300,000 teachers to educate its 6.3 million students, more 700,000 of whom are students with disabilities who receive special education services. According to kidsdata.org, in 2015 Mendocino County served approximately 1500 students enrolled in special education programs, while Lake County served approximately 1100. Both districts, like others around the state and the nation, currently have openings for special education teachers.

The day-to-day work of a special education teacher includes working with students individually or in small groups to provide additional support according to their Individualized Education Programs (IEPs). The special education teacher provides specially designed instruction and related services to meet the unique needs of students whose educational requirements cannot be met by simply modifying the regular instructional program. Related services often include coordinating resources for students and working with families and general education teachers to facilitate completion of the students' IEP requirements.

With the closing of Dominican University's Ukiah Campus last year, students interested in obtaining a teaching credential must either complete coursework entirely online or travel to Sonoma County for the closest in-person classes.

The program is structured with an initial "Framework" session that allows students to complete prerequisites. Then they must complete two years of instruction to obtain the special education credential.

"We've priced the program to be affordable," said Buckner-Bridges. "There is a non-refundable \$250 application fee. The Framework session is \$1050 and each full year of instruction is \$4700. These rates are really competitive among teacher credentialing programs because we're not in this to make money, we are in this to serve our community and build our local workforce."

Buckner-Bridges hopes those interested in a mid-career change, those returning to the workforce after raising children, or college graduates who have struggled to find work might be interested in enrolling in the program.

Superintendent Falkenberg reminded those who may be interested that, "as a teacher, you have the ability and responsibility to positively impact our communities, our counties, and our world."

**CODE OF ETHICS**

Employees shall provide services with integrity and high ideals. Employees are expected to maintain high standards in their working relationships. These standards include the following:

**Rules of Conduct**

The County Superintendent all employees to follow the Rules of Conduct as outlined in the Code of Regulations, Title V, Section 80331-80338 and attached as Exhibit A (4119.21).

1. Maintaining courteous professional relationships with districts, students, fellow staff, and the public;
2. Maintaining efficiency and knowledge of the developments in assigned areas of responsibility;
3. Conducting all Lake County Office of Education related professional activities properly and within established protocol;
4. Establishing and maintaining cooperative working relationships with districts, other agencies and the community;
5. Placing the welfare of the students as first concern of the Lake County Office of Education;
6. Refraining from using Lake County Office of Education, school contacts and privileges to promote partisan politics, sectarian religious views or propaganda of any kind;
7. Protecting and properly using Lake County Office of Education properties, equipment and materials.

These rules are binding upon every employee of the Lake County Office of Education. The consequences of any willful breach may be revocation or suspension of the credential, or license, or private admonition of the holder in addition to appropriate disciplinary action;

Nothing in these rules is intended to limit or supersede any provision of law relating to the duties and obligations of the Lake County Office of Education staff or to the consequences of the violation of such duties and obligations. The prohibition of certain conduct in these rules is not to be interpreted as approval of conduct not specifically cited;

As used in regulations:

1. a. “Certificated person” means any person who holds a certificate, permit, credential, or other license authoring the performance of teaching or education-related service in grades K through 12 in California public schools;
2. “professional employment”: means the performance for compensation of teaching or other education-related employment;
3. “Confidential information” means information which was provided to the certificated person solely for the purpose of facilitating his/her performance of professional services for or on behalf of the person or employer providing such information.



(4119.21)

**RULES OF CONDUCT**

**80332 Professional Candor and Honesty in Letters or Memoranda of Employment Recommendation**

1. Employees shall not write or sign any letter or memorandum which intentionally omits significant facts, or which states as facts matters which the writer does not know of his/her own knowledge to be true relating to the professional qualifications or personal fitness to perform services of any person whom the writer knows will use the letter or memorandum to obtain professional employment nor shall (s)he agree to provide a positive letter of recommendation which misrepresents facts as a condition of resignation or for withdrawing action against the employing agency.
2. This rule has no application to statements identified in the letter or memorandum as personal opinions of the writer but does apply to unqualified statements as fact that which the writer does not know to be true or to statements as fact that which the writer knows to be untrue.

**80333 Withdrawal from Professional Employment**

A certificated person shall not abandon professional employment without good cause.

“Good cause” includes, but is not necessarily limited to, circumstances not caused by or under the voluntary control of the certificated person.

**80334 Unauthorized Private Gain or Advantage**

A certificated person shall not:

1. Use for his/her own private gain or advantage or to prejudice the rights or benefits of another person any confidential information relating to students or fellow professionals;
2. Use for his/her own private gain or advantage the time, facilities, equipment, or supplies which are the property of his/her employer without the express or clearly implied permission of his/her employer;
3. Accept any compensation or benefit or thing of value other than his/her regular compensation for the performance of any service which (s)he is required to render in the course and scope of his/her certificated employment. This rule shall not restrict performance of any overtime or

supplemental services at the request of the school employer; nor shall it apply to or restrict the acceptance of gifts or tokens of minimal value offered and accepted openly from students, parents or other persons in recognition or appreciation of service.

### **80335 Performance of Unauthorized Professional Services**

A certificated person shall not, after July 1, 1989:

1. Knowingly, accept an assignment to perform professional services if (s)he does not possess a credential authorizing the service to be performed; unless he or she has first exhausted any existing local remedies to correct the situation, has then notified the County Superintendent of schools in writing of the incorrect assignment, and the County Superintendent of schools has made a determination, within 45 days of receipt of the notification, that the assignment was caused by extraordinary circumstances which make correction impossible, pursuant to the procedures referred to in EC Section 44258.9 (g) (2) and (3) .

**EXHIBIT A (4119.21)**

### **RULES OF CONDUCT**

2. Knowingly and willfully assign or require a subordinate certificated person to perform any professional service which the subordinate is not authorized to perform by his or her credential or which is not approved by appropriate governing board authorization, unless he or she has made reasonable attempts to correct the situation but has been unsuccessful, and has notified the County Superintendent of those attempts, and the County Superintendent has determined, within 45 days of being notified of the assignment, that the assignment was caused by extraordinary circumstances which make correction impossible.
3. Neither (1) nor (2) shall be applicable in a situation where extraordinary circumstances make the correction of the misassignment impossible.
4. There shall be no adverse action taken against a certificated person under this rule for actions attributable to circumstances beyond his or her control.

### **80336 Performance with Impaired Faculties**

A certificated person shall not:

1. Perform or attempt to perform any duties or services authorized by his/her credential during any period in which he or she knows or is in possession of facts showing that his or her mental or intellectual faculties are substantially impaired for any reason, including but not limited to use of alcohol or any controlled substance.
2. Assign or require or permit a subordinate certificated person to perform any duties authorized by his or her credential during any period in which the superior certificated person knows or is in

possession of facts showing that the subordinate certificated person's mental or intellectual faculties are substantially impaired for any reason, including but not limited to use of alcohol or any controlled substance.

For the purpose of this section, substantial impairment means a visible inability to perform the usual and customary duties of the position in a manner that does not represent a danger to pupils, employees, or school property. It does not include or mean inability attributable to lack of or inadequate professional preparation or education.

### **80337 Harassment and Retaliation Prohibited**

No certificated person shall directly or indirectly use or threaten to use any official authority or influence in any manner whatsoever which tends to discourage, restrain, interfere with, coerce, or discriminate against any subordinate or any certificated person who in good faith reports, discloses, divulges, or otherwise brings to the attention of the Lake County Board of Education, the Commission on Teacher Credentialing or any other public agency authorized to take remedial action, any facts or information relative to actual or suspected violation of any law regulating the duties of persons serving in the public school system, including but not limited to these rules of professional conduct.

### **80338 Discrimination Prohibited**

A certificated person shall not, without good cause, in the course and scope of his/her certificated employment and solely because of race, color, creed, gender, national origin, handicapping condition or sexual orientation, refuse or fail to perform certificated services for any person.



[ABOUT](#)

[DEPARTMENTS & PROGRAMS](#)

[DISTRICTS & SCHOOLS](#)

[RESOURCES](#)

## LCOE Teacher Preparation Program

### Statement

Lake County Office of Education is seeking initial institutional approval by the California Commission on Teacher Credentialing. This approval would allow Lake County Office of Education to sponsor educator preparation programs in California. Interested parties are invited to submit comments that may help to inform the Commission of substantive issues regarding this institution. Comments should be submitted to the Commission at [input@ctc.ca.gov](mailto:input@ctc.ca.gov). Please note that comments should specify the party's relationship to the institution (i.e., graduate, present or former faculty member, employer of graduates, other -please specify). All identifying information will remain confidential.

 [Select Language](#) | ▼

### Current News

[Lake County schools will square off in the inaugural 100% Attendance Challenge Week!](#)  
2/27/2018

[Early Childhood Educator Nominations Open!](#)  
2/14/2018

[News Archive](#) ►

# Lake County Office of Education

## 2016-2017 Unaudited Actuals Budget Report

Presented on October 18, 2017



Lake County Board of Education

Dr. David Browning, President  
Dr. Mark Cooper, Vice President  
Mrs. Patricia Hicks  
Ms. Melissa Kinsel Mrs.  
Madelene Lyon

# Superintendent of Schools Brock Falkenberg

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**LAKE COUNTY OFFICE OF EDUCATION**

**TO TEACH. TO SERVE. TO LEARN.**



October 11, 2017

To: Brock Falkenberg - Lake County Superintendent of Schools Lake  
County Office of Education Board Members

Re: 2016-17 Unaudited Actuals

The Lake County Office of Education has finalized the 2016-17 financial statement which reflects the actual unaudited revenues, expenditures, and fund balances as of June 30, 2017. The statement serves to also compare prior year actuals to current year adopted budget. The statement is submitted to the Governing Board as required by the State of California.

The agency's financial statements, which include the Unaudited Actuals, are ultimately reviewed by an independent audit firm that will provide an audit by December 15, 2017.

The financial information presented in the Unaudited Actuals is derived from a comprehensive analysis of all revenues and expenditures during the year-end closing process.

Key aspects of this process include:

- A comparison to the Estimated Actuals as presented with the 2017-18 Adopted Budget
- A review of all outstanding obligations, revenues, and accounts receivable
- Proper recognition of expenditures incurred in the fiscal year
- Making necessary corrections to the state revenue by updating Average Daily Attendance figures and/or other factors of the calculation
- Identifying unspent allocations, deferring unearned revenues, and reserving or assigning fund balances
- Ensuring that all ending fund balances have not deteriorated from the beginning fund balance that was used in the review of the adopted budget
- Determining if any action is needed before the first interim reporting period where fiscal

health is identified to be at risk i.e., in those instances where the fund balance of one or more funds has deteriorated significantly or the Unaudited Actuals indicate problems in the adopted budget.

The County Office has a positive ending balance in the Unrestricted General Fund of \$4,507,127. After meeting the 6% requirement for Reserve of Economic Uncertainty, fulfilling the requirement of 3% for routine restricted maintenance, and other Fund Designations, there remains an unassigned/un-appropriated balance of \$2,760,992 in the Unrestricted General Fund





Forest Reserve (Fund 16) The Secure Rural Schools Act has not been re-authorized. Without Congressional reauthorization, the Forest Service must revert to making payments under the 1908 Act, commonly called the 25% payments, beginning 2017. As a result, revenues for Lake County will be considerably less.

Deferred Maintenance (Fund 14) retained an ending balance of \$260,555 and it will continue to be used for ongoing facility maintenance.

OPEB (Fund 20) has an ending balance of \$46,830 and is sufficient to meet all current and future post employment benefit liabilities.

The County Office continues to have a healthy Cash Flow. At June 30, 2017, the agency's combined restricted and unrestricted cash balance in the General Fund was \$6.4 million.

Please feel free to email or call me with any questions or concerns.

I look forward to seeing you at the Board Meeting.

Regards,  
Lynn Thomasson  
Assistant Director Fiscal Services  
Lake County Office of Education  
707 262-4110  
[lthomasson@lakecoe.org](mailto:lthomasson@lakecoe.org)

Fund 01 - Material Changes

### Comparing 2016-17 Unaudited Actuals to the 2017-18 Adopted Budget

#### *Fund 01 - General B1 - Certificated Salaries - Increase of 31.3%*

- Budgeted in anticipation of a new Director of Teacher Credentialing position - \$94,500
- Reclassification of Clearlake Creativity School salaries from restricted to unrestricted as nonagency service to districts – \$76,000
- Addition of one Psychologist at Clearlake Creativity School - \$88,000
- Addition of Senior Director Curriculum & Instruction - \$117,950 □ Normal step and column movement

#### *B3 – Benefits – increase of 14.8%*

- Health and Welfare cap increase - \$58,126
- Estimated STRS increase (1.85%) - \$22,897
- Estimated PERS increase (1.643%) - \$68,220

- Increases due to normal step and column movement and added staff

**B4 – Books and Supplies – increase of 51.3%**

Largely due to unexpended Lottery Funds \$229,000 (restricted and unrestricted) – Expect to distribute by the close of 2017-18

**B5 - Services and Other Operating Expenses – increase of 31.1%**

- Travel & Conference \$41,067 – Budgets are increased across most programs due to a need to support new staff and additional professional development to address legislative changes affecting school's operations
- Prior year carryover in subcontract funds - \$110,040
- Several increases to dues and membership costs - \$6,585
- Utility/Phone increases (E-rate credits being reduced a little each year) - \$10,619
- Booking E-Rate credits as revenue - \$178,108
- Increase in Live Scan submissions - \$24,066
- Adult Career Education increases for licensing, testing, fingerprinting, etc. - \$10,000
- Connectivity Services - \$36,551
- This category includes budget for repair and maintenance. Actuals are typically cost less than amounts budgeted

**B6 - Capital Outlay – decrease of 29%**

- Fewer Capital Outlay projects are planned in 2017-18 resulting in a \$57,199 reduction in budget.

**B7 – Other Outgo – decrease of .2%**

- Decrease in unrestricted of \$272,265 – All bus leases were paid in full in 2016-17 and bus titles transferred to the districts as of July 1, 2017. LCOE is currently debt free
- Increase in restricted of \$270,444 – Transfer of After School Education and Safety program to districts results in an increase to pass-through of revenues which are accounted for in these object codes. Also, ROP support to districts continues to taper per the Board Directed plan. 201718 is the last year of support



**B8 – Transfers of Indirect Costs – increase of 34.3%**

The indirect costs rate is based on total expenditures and a CDE approved rate. The increase is a direct result of an increase to total expenditures and the approved rate.

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Fund 12 - Material Changes

**Comparing 2016-17 Unaudited Actuals to the 2017-18 Adopted Budget**



**Fund 12 – Child Development A4 Other Local Revenue – increase of 44%**

First 5 Impact Grant carryover budgeted



*B5 Services and Other Operating Expenditures – increase of 81.7%*

- ☐ Quality Rating Improvement Systems is a tiered plan and expenses are expected to increase each year until the program is in full effect

*B8 Transfers of Indirect Costs – 34.3%*

- ☐ The indirect costs rate is based on total expenditures and a CDE approved rate. The increase is a direct result of an increase to total expenditures and the approved rate.

Fun 14 – Material Changes

**Comparing 2016-17 Unaudited Actuals to the 2016-17 Adopted Budget**

*Fund 14 – Deferred Maintenance*

By resolution of the Board, the Lake County Office of Education has continued to operate a deferred maintenance program.

Budget is included for planned maintenance to be completed during the year. Often projects are not completed by the close of the year and will result in budget fluctuations from year to year.

*Fund 16 – Forest Reserve*

To date, the Secure Rural Schools Act has not been re-authorized. Without Congressional reauthorization of the Secure Rural Schools and Community Self Determination Act (SRS Act), the Forest Service must revert to making payments under the 1908 Act, commonly called the 25% payments, beginning 2017, which totaled \$7,034.74 for Lake County. Another \$1,632.64 was earned in interest for the 2016-17 fiscal year. Revenues (including interest) will continue to be distributed to districts and colleges according to the approved formula.

*Fund 20 – Other Post Employment Benefits*

As of August 1, 2017, only one retiree remains eligible for post employment health & welfare benefits. The remaining retiree’s benefits will expire in October 2020. The future liability is fully funded and tracked in Fund 20.

*Fund 35 – County School Facilities*

Repayment of unspent project grant funds results in negative revenue of \$556,336

Lake County Office of Education Lake County	Unaudited Actuals FINANCIAL REPORTS 2016-17 Unaudited Actuals	17 10173 0000000 Form CA
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Summary of Unaudited Actual Data Submission

fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$88,449.13

Following is a summary of the critical data elements contained in your unaudited actual data. Since the Page 5 of 149



	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	<b>Adjusted Appropriations Limit</b>	\$1,950,329.42
	<b>Appropriations Subject to Limit</b>	\$1,950,329.42
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	<b>Preliminary Proposed Indirect Cost Rate</b>	11.59%
	Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	
NCMOE	<b>No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination</b>	MOE Met
	If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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:

Lynn Thomasson  
Name  
Assistant Director Fiscal Services  
Title  
707-262-4110 Telephone  
lthomasson@lakecoe.org  
E-mail Address

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)	
<b>A. REVENUES</b>									
1) LCFF Sources			3,374,645.61	299,923.17	3,674,568.78	3,347,630.00	293,969.00	3,641,599.00	-0.9%
2) Federal Revenue			54,241.00	1,663,357.62	1,717,598.62	70,000.00	1,801,812.00	1,871,812.00	9.0%
3) Other State Revenue		8010-8099	19,845.67	1,958,653.83	1,978,499.50	10,162.00	2,094,106.00	2,104,268.00	6.4%
4) Other Local Revenue		8100-8299	903,179.27	2,030,104.52	2,933,283.79	1,364,698.00	1,528,813.00	2,893,511.00	-1.4%
5) TOTAL, REVENUES		8300-8599 8600-8799	4,351,911.55	5,952,039.14	10,303,950.69	4,792,490.00	5,718,700.00	10,511,190.00	2.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries			728,572.92	713,473.41	1,442,046.33	1,204,786.00	689,101.00	1,893,887.00	31.3%
2) Classified Salaries		1000-1999	1,313,023.84	2,446,131.74	3,759,155.58	1,657,630.00	1,896,885.00	3,554,515.00	-5.4%
3) Employee Benefits		2000-2999	734,059.89	1,077,015.34	1,811,075.23	1,085,003.00	994,348.00	2,079,351.00	14.8%
4) Books and Supplies		3000-3999	251,441.35	160,111.55	411,552.90	428,450.00	194,223.00	622,673.00	51.3%
5) Services and Other Operating Expenditures		4000-4999	635,844.61	1,100,518.48	1,736,363.09	975,940.00	1,301,033.00	2,276,973.00	31.1%
6) Capital Outlay		5000-5999	190,962.33	6,300.00	197,262.33	98,400.00	41,663.00	140,063.00	-29.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		6000-6999 7100-7299 7400-7499 7300-7399	500,218.05	706,879.13	1,207,097.18	227,953.00	977,323.00	1,205,276.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs			(483,839.39)	362,206.29	(121,633.10)	(527,852.00)	364,549.00	(163,303.00)	34.3%
9) TOTAL, EXPENDITURES			3,870,283.60	6,572,635.94	10,442,919.54	5,150,310.00	6,459,125.00	11,609,435.00	11.2%



07/16/2019

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California Dept of Education

C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER									
FINANCING SOURCES AND USES (A5 - B9)			481,627.95	(620,596.80)	(138,968.85)	(357,820.00)	(740,425.00)	(1,098,245.00)	690.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers			40,230.64	0.00	40,230.64	34,397.00	0.00	34,397.00	14.5%
a) Transfers In									
b) Transfers In			145,214.68	250.00	145,464.68	0.00	0.00	0.00	-100.0%
b) Transfers Out									
2) Other Sources/Uses									
a) Sources			76,705.00	0.00	76,705.00	0.00	0.00	0.00	100.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			141,545.95	(141,545.95)	0.00	(507,479.00)	507,479.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			112,266.91	(141,795.95)	(29,529.04)	(473,082.00)	507,479.00	34,397.00	-216.5%
			Page 1			2017-18 Budget			
			2016-17 Unaudited Actuals						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			593,894.86	(762,392.75)	(168,497.89)	(830,902.00)	(232,946.00)	(1,063,848.00)	531.4%
F. FUND BALANCE, RESERVES			3,913,231.80	3,327,550.72	7,240,782.52	4,507,126.66	2,565,157.97	7,072,284.63	-2.3%
1) Beginning Fund Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) As of July 1 - Unaudited			3,913,231.80	3,327,550.72	7,240,782.52	4,507,126.66	2,565,157.97	7,072,284.63	-2.3%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,913,231.80	3,327,550.72	7,240,782.52	4,507,126.66	2,565,157.97	7,072,284.63	-2.3%
d) Other Restatements									
e) Adjusted Beginning Balance (F1c + F1d)			4,507,126.66	2,565,157.97	7,072,284.63	3,676,224.66	2,332,211.97	6,008,436.63	-15.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures			1,750.00	0.00	1,750.00	0.00	0.00	0.00	-100.0%
All Others			100.00	0.00	100.00	100.00	0.00	100.00	0.0%
b) Restricted			0.00	2,565,157.97	2,565,157.97	0.00	2,332,211.97	2,332,211.97	-9.1%
c) Committed									
Stabilization Arrangements									
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
RS 0005 Co-Curricular Activities									
RS 0006 Adult Career Education			1,106,982.01	0.00	1,106,982.01	664,245.42	0.00	664,245.42	-40.0%
RS 0009 College & Career Readiness			87,288.00		87,288.00				
RS 0033 STRS Retirement Clearing Acc			209,912.00		209,912.00				
RS 0050 LCAP Tech Support									
RS 0070 Healthy Start			46,500.00		46,500.00				
RS 0073 Healthy Start									
RS 0100 Supplemental and Concentrati			11,355.00		11,355.00				
RS 0124 Alternative Ed LCFF									
RS 0265 Retirement H&W Benefits			266,273.00		266,273.00				
RS 1100 Lottery									
RS 0005 Co-Curricular Activities									
RS 0006 Adult Career Education			405,387.00		405,387.00				
RS 0009 College and Career Readiness									
RS 0033 STRS Retirement Clearing Acc			39,198.00		39,198.00				
RS 0050 LCAP Tech Support									
RS 0070 Healthy Start			100,198.00		100,198.00				
RS 0073 Healthy Start									
RS 0100 Supplemental & Concentration			20,930.00		20,930.00				
RS 0124 Alternative Education									
RS 0265 Retiree H&W Benefits			2,633.00		2,633.00				
RS 1100 Lottery									

e) Unassigned/unappropriated	0000	251,308.01	251,308.01		
Reserve for Economic Uncertainties	0000				
	0000	9789		9,164.60	9,164.60
Unassigned/Unappropriated Amount	1100	9790			



<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)	4,507,126.66	7,072,284.63

2,565,157.97

			Page 3			2017-18 Budget			
			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff Column C&F
			(A)	(B)	col. A + B (C)	(D)	(E)	col. D + E (F)	
			1,787,514.81	0.00	1,787,514.81	1,821,543.00	0.00	1,821,543.00	1.9%
<b>LCFF SOURCES</b>			1,814.00	0.00	1,814.00	1,936.00	0.00	1,936.00	6.7%
			30,854.00	0.00	30,854.00	0.00	0.00	0.00	-100.0%
Principal Apportionment									
State Aid - Current Year		8011	23,877.37	0.00	23,877.37	24,302.00	0.00	24,302.00	1.8%
Education Protection Account State Aid - Current Year		8012	1,493.77	0.00	1,493.77	546.00	0.00	546.00	-63.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions									
Timber Yield Tax									
Other Subventions/In-Lieu Taxes		8021	1,855,253.59	0.00	1,855,253.59	1,829,165.00	0.00	1,829,165.00	-1.4%
County & District Taxes		8022	43,295.68	0.00	43,295.68	41,674.00	0.00	41,674.00	-3.7%
Secured Roll Taxes		8029	<del>1,581.59</del>	0.00	<del>1,581.59</del>	<del>7,630.00</del>	0.00	<del>7,630.00</del>	<del>382.4%</del>
Unsecured Roll Taxes									
Prior Years' Taxes		8041	11,052.44	0.00	11,052.44	12,070.00	0.00	12,070.00	9.2%
Supplemental Taxes		8042							
Education Revenue Augmentation		8043	114,086.47	0.00	114,086.47	83,495.00	0.00	83,495.00	-26.8%
Fund (ERAF)		8044							
Community Redevelopment Funds (SB 617/699/1992)		8045	<del>3,513.34</del>	0.00	<del>3,513.34</del>	<del>15,217.00</del>	0.00	<del>15,217.00</del>	<del>333.1%</del>
Penalties and Interest from Delinquent Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8048							
Royalties and Bonuses		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8081							
		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		8089	3,874,337.06	0.00	3,874,337.06	3,837,578.00	0.00	3,837,578.00	-0.9%
LCFF Transfers	0000								
Unrestricted LCFF Transfers									
Current Year	All Other s		0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers -									
Current Year			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Tax		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8091	(499,691.45)	299,923.17	(199,768.28)	(489,948.00)	293,969.00	(195,979.00)	-1.9%
TOTAL, LCFF SOURCES		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		8097							
		8099	3,374,645.61	299,923.17	3,674,568.78	3,347,630.00	293,969.00	3,641,599.00	0.9%
<b>FEDERAL REVENUE</b>									
		8110							

Maintenance and Operations	Donated Food	Wildlife Reserve Funds	Pass-Through	3010	4201	8181	8280	0.00
Special Education Entitlement	Commodities					8182	8281	0.00
Special Education Discretionary Grants		FEMA	Revenue	3025		8220	8285	0.00
Child Nutrition Programs	Flood Control Funds	Interagency Contracts	from	4035		8221		0.00
		Contracts Between LEAs				8270	8287	

0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	185,982.79	185,982.79	0.00	212,310.00	212,310.00	14.2%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Federal Sources	8290							
Title I, Part A, Basic	8290	0.00	161,417.59	161,417.59	0.00	337,946.00	337,946.00	109.4%
Title I, Part D, Local Delinquent Programs	8290		48,390.63	48,390.63		57,500.00	57,500.00	18.8%
Title II, Part A, Educator Quality	8290		19,599.35	19,599.35		16,000.00	16,000.00	-18.4%
Title III, Part A, Immigrant Education Program	8290		0.00	0.00		400.00	400.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Col. 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		0.00	0.00		0.00	0.00	0.0%
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		304,407.36	304,407.36		608,237.00	608,237.00	99.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	54,241.00	943,559.90	997,800.90	70,000.00	569,419.00	639,419.00	-35.9%
<b>TOTAL FEDERAL REVENUE</b>			54,241.00	1,663,357.62	1,717,598.62	70,000.00	1,801,812.00	1,871,812.00	9.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		288,963.00	288,963.00		380,479.00	380,479.00	31.7%
Prior Years	6500	8319		9,435.02	9,435.02		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	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	6,471.00	0.00	6,471.00	1.00	0.00	1.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	6,610.60	2,092.75	8,703.35	4,299.00	1,296.00	5,595.00	-35.7%
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	86,730.69	86,730.69	0.00	425,722.00	425,722.00	390.9%
After School Education and Safety (ASES)	6010	8590		540,409.01	540,409.01		211,180.00	211,180.00	-60.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		39,004.14	39,004.14		50,167.00	50,167.00	28.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		47,284.00	47,284.00	New
Career Technical Education Incentive Grant Program	6387	8590		159.03	159.03		28,000.00	28,000.00	17506.7%
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	6,764.07	991,860.19	998,624.26	5,862.00	949,978.00	955,840.00	-4.3%
<b>TOTAL, OTHER STATE REVENUE</b>			19,845.67	1,958,653.83	1,978,499.50	10,162.00	2,094,106.00	2,104,268.00	6.4%







0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.0%
264,426.17	11,275.00	13,225.00	24,500.00	-90.7%
500,301.23	482,921.00	0.00	482,921.00	-3.5%
2,272.48	0.00	7,728.00	7,728.00	240.1%
0.00		0.00	0.00	0.0%
0.00		0.00	0.00	0.0%
0.00		0.00	0.00	0.0%
0.00		0.00	0.00	0.0%
0.00		0.00	0.00	0.0%
0.00		0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.0%
0.00	0.00	0.00	0.00	0.0%

	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	903,179.27	2,030,104.52	2,933,283.79	1,364,698.00	1,528,813.00	2,893,511.00	-1.4%

TOTAL, REVENUES	4,351,911.55	5,952,039.14	10,303,950.69	4,792,490.00	5,718,700.00	10,511,190.00	2.0%
	Page 6						
	2016-17 Unaudited Actuals			2017-18 Budget			

Description	Resource Codes	Object Codes	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff Column C&F
			(A)	(B)	col. A + B (C)	(D)	(E)	col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries			67,484.83	178,731.48	246,216.31	228,344.00	25,331.00	253,675.00	3.0%
Certificated Pupil Support Salaries		1100	0.00	92,058.11	92,058.11	3,085.00	179,390.00	182,475.00	98.2%
Certificated Supervisors' and Administrators' Salaries		1200	357,440.37	339,840.85	697,281.22	635,811.00	289,125.00	924,936.00	32.6%
Other Certificated Salaries		1300	303,647.72	102,842.97	406,490.69	337,346.00	195,255.00	532,601.00	31.1%
<b>TOTAL, CERTIFICATED SALARIES</b>		1900	728,572.92	713,473.41	1,442,046.33	1,204,786.00	689,101.00	1,893,887.00	31.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries			15,056.35	107,315.47	122,371.82	115,850.00	9,761.00	125,611.00	2.6%
Classified Support Salaries		2100	17,707.62	127,526.13	145,233.75	38,803.00	134,688.00	173,491.00	19.5%
Classified Supervisors' and Administrators' Salaries		2200	560,043.08	323,922.38	883,965.46	646,251.00	322,570.00	968,821.00	9.6%
Clerical, Technical and Office Salaries		2300	705,742.66	275,658.35	981,401.01	845,065.00	247,942.00	1,093,007.00	11.4%
Other Classified Salaries		2400	14,474.13	1,611,709.41	1,626,183.54	11,661.00	1,181,924.00	1,193,585.00	-26.6%
<b>TOTAL, CLASSIFIED SALARIES</b>		2900	1,313,023.84	2,446,131.74	3,759,155.58	1,657,630.00	1,896,885.00	3,554,515.00	5.4%
<b>EMPLOYEE BENEFITS</b>									
Unemployment Insurance		3401-3402	68,278.89	220,857.27	289,136.16	138,256.00	194,511.00	332,767.00	15.1%
Workers' Compensation		3501-3502	189,887.59	277,218.89	467,106.48	269,840.00	243,533.00	513,373.00	9.9%
OPEB, Allocated		3601-3602	28,675.03	66,340.36	95,015.39	42,667.00	51,003.00	93,670.00	-1.4%
OPEB, Active Employees		3701-3702	345,101.06	404,649.72	749,750.78	535,052.00	425,436.00	960,488.00	28.1%
Other Employee Benefits		3751-3752	3,240.91	1,418.59	4,659.50	1,387.00	4,263.00	5,650.00	21.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>		3901-3902	734,069.89	1,077,045.34	1,811,075.23	1,085,093.00	994,348.00	2,079,351.00	14.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4100	2,972.76	44.44	3,017.20	4,161.00	2,905.00	7,066.00	134.2%
Materials and Supplies		4200	147,828.10	140,622.61	288,450.71	229,289.00	145,518.00	374,807.00	29.9%
Noncapitalized Equipment		4300	100,640.49	18,253.94	118,894.43	177,000.00	45,800.00	222,800.00	87.4%
Food		4400	0.00	1,190.56	1,190.56	18,000.00	0.00	18,000.00	1411.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>		4700	251,441.35	160,111.55	411,552.90	428,450.00	194,223.00	622,673.00	51.3%

<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>	5100								
Subagreements for Services		Insurance	5200		0.00	46,299.00	403,178.92	0.00	403,178.92
Travel and Conferences		Operations and Ho	5300	5500	82,626.77		98,644.41		181,271.18
Dues and Memberships		usekeeping	5400 - 5450		9,676.87		1,469.00		11,145.87

46,299.00	0.00	584,932.00	584,932.00	45.1%				
	129,868.00	92,017.00	221,885.00	22.4%				
	14,291.00	3,440.00	17,731.00	59.1%				
	57,374.00	0.00	57,374.00	23.9%				
Services	5600							
Rentals, Leases, Repairs, and		73,068.03	38,514.80	111,582.83	76,200.00	45,811.00	122,011.00	9.3%

Noncapitalized Improvements	5710							
Transfers of Direct Costs	5750	53,787.82	24,019.11	77,806.93	40,077.00	38,015.00	78,092.00	0.4%
Transfers of Direct Costs - Interfund		(44,722.42)	44,722.42	0.00	(20,934.00)	20,934.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800 5900	(9,204.89)	0.00	(9,204.89)	(8,825.00)	0.00	(8,825.00)	-4.1%
Communications								
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		359,504.53	483,746.82	843,251.35	454,117.00	510,944.00	965,061.00	14.4%
		64,808.90	6,223.00	71,031.90	233,772.00	4,940.00	238,712.00	236.1%
		635,844.61	1,100,518.48	1,736,363.09	975,940.00	1,301,033.00	2,276,973.00	31.1%

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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)	
			<b>CAPITAL OUTLAY</b>			0.00	0.00	0.00	
Land			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6100	16,673.00	6,300.00	22,973.00	1,400.00	41,663.00	43,063.00	87.5%
Buildings and Improvements of Buildings		6170							
Books and Media for New School Libraries or Major Expansion of School Libraries		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6300	174,289.33	0.00	174,289.33	97,000.00	0.00	97,000.00	-44.3%
Equipment Replacement		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY		6500	190,962.33	6,300.00	197,262.33	98,400.00	41,663.00	140,063.00	-29.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7110	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		7130	0.00	347,334.23	347,334.23	0.00	619,055.00	619,055.00	78.2%
Payments to County Offices		7141	0.00	83,193.00	83,193.00	0.00	174,033.00	174,033.00	109.2%
Payments to JPAs		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7143							
To County Offices		7211		0.00	0.00		0.00	0.00	0.0%
To JPAs		7212		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7213		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7221		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7222		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7223		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7221		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7223	222,885.16	276,351.90	499,237.06	227,953.00	184,235.00	412,188.00	-17.4%
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283							
Debt Service		7299	10,736.17	0.00	10,736.17	0.00	0.00	0.00	-100.0%
Debt Service - Interest			266,596.72	0.00	266,596.72	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7438							
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	500,218.05	706,879.13	1,207,097.18	227,953.00	977,323.00	1,205,276.00	-0.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
		7310							
		7350	(362,206.29)	362,206.29	0.00	(364,549.00)	364,549.00	0.00	0.0%



Transfers of Indirect Costs	(121,633.10)	0.00	(121,633.10)	(163,303.00)	0.00	(163,303.00)	34.3%
Transfers of Indirect Costs - Interfund							
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>	<b>(483,839.39)</b>	<b>362,206.29</b>	<b>(121,633.10)</b>	<b>(527,852.00)</b>	<b>364,549.00</b>	<b>(163,303.00)</b>	<b>34.3%</b>
<b>TOTAL, EXPENDITURES</b>	<b>3,870,283.60</b>	<b>6,572,635.94</b>	<b>10,442,919.54</b>	<b>5,150,310.00</b>	<b>6,459,125.00</b>	<b>11,609,435.00</b>	<b>11.2%</b>

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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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund			19,829.85	0.00	19,829.85	31,712.00	0.00	31,712.00	59.9%
Other Authorized Interfund Transfers In		8912	20,400.79	0.00	20,400.79	2,685.00	0.00	2,685.00	-86.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>		<b>8919</b>	<b>40,230.64</b>	<b>0.00</b>	<b>40,230.64</b>	<b>34,397.00</b>	<b>0.00</b>	<b>34,397.00</b>	<b>-14.5%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7612	135,714.68	0.00	135,714.68	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7613	9,500.00	250.00	9,750.00	0.00	0.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>		<b>7619</b>	<b>145,214.68</b>	<b>250.00</b>	<b>145,464.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds		8931							
Proceeds from Sale/Lease			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Purchase of Land/Buildings									
Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid									
Transfers from Funds of Lapsed/Reorganized LEAs		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8965							
Proceeds from Certificates of Participation			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8971	75,705.00	0.00	75,705.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>		<b>8979</b>	<b>75,705.00</b>	<b>0.00</b>	<b>75,705.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>		<b>7699</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues			(250,018.19)	250,018.19	0.00	(507,479.00)	507,479.00	0.00	0.0%
Contributions from Restricted Revenues		8980	391,564.14	(391,564.14)	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>		<b>8990</b>	<b>141,545.95</b>	<b>(141,545.95)</b>	<b>0.00</b>	<b>(507,479.00)</b>	<b>507,479.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			<b>112,266.91</b>	<b>(141,795.95)</b>	<b>(29,529.04)</b>	<b>(473,082.00)</b>	<b>507,479.00</b>	<b>34,397.00</b>	<b>-216.5%</b>

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources			199,876.00	195,979.00	-1.9%
2) Federal Revenue		8010-8099	1,895,369.09	1,871,563.00	-1.3%
3) Other State Revenue		8100-8299	3,800,679.71	3,659,757.00	-3.7%
4) Other Local Revenue		8300-8599	9,717.04	0.00	-100.0%
5) TOTAL, REVENUES		8600-8799	5,905,641.84	5,727,299.00	-3.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,912,973.80	5,727,299.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,912,973.80	5,727,299.00	-3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,331.96)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%





Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			(7,331.96)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			29,893.54	22,561.58	-24.5%
b) Audit Adjustments		9791	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	29,893.54	22,561.58	-24.5%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795	29,893.54	22,561.58	-24.5%
2) Ending Balance, June 30 (E + F1e)			22,561.58	22,561.58	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	22,561.58	22,561.58	0.0%
Interest		9780	22,561.58		
Interest		9780		22,561.58	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	0000	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	0000	9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110			
		9111	92,909.41		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		



Lake County Office of Education

Unaudited Actuals  
Expenditures by Object  
Special Education Pass-Through Fund

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Form 10

e) collections awaiting deposit	9150	0.00
2) Investments	9200	0.00
3) Accounts Receivable	9290	340,246.93
4) Due from Grantor Government	9310	0.00
5) Due from Other Funds	9320	123,225.00
6) Stores	9330	0.00
7) Prepaid Expenditures	9340	0.00
8) Other Current Assets		0.00
9) TOTAL, ASSETS		556,381.34
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>		
1) Deferred Outflows of Resources	9490	0.00
2) TOTAL, DEFERRED OUTFLOWS		0.00
<b>I. LIABILITIES</b>		
1) Accounts Payable		526,448.23
2) Due to Grantor Governments	9500	0.00
3) Due to Other Funds	9590	7,371.53
4) Current Loans	9610	
5) Unearned Revenue	9640	0.00
6) TOTAL, LIABILITIES	9650	533,819.76
<b>J. DEFERRED INFLOWS OF RESOURCES</b>		
1) Deferred Inflows of Resources	9690	0.00
2) TOTAL, DEFERRED INFLOWS		0.00
<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		22,561.58

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	199,876.00	195,979.00	-1.9%
TOTAL, LCFF SOURCES			199,876.00	195,979.00	-1.9%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	1,895,369.09	1,871,563.00	-1.3%



TOTAL, FEDERAL REVENUE				1,895,369.09	1,871,563.00	-1.3%
<b>OTHER STATE REVENUE</b>						
Other State Apportionments						
Special Education Master Plan				3,688,634.00	3,659,757.00	-0.8%
Current Year						
Prior Years	8311			109,203.71	0.00	-100.0%
All Other State Apportionments - Current Year		8319		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	6500		8311	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	6500		8319			
	All Other			2,842.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE				3,800,679.71	3,659,757.00	-3.7%
<b>OTHER LOCAL REVENUE</b>						
Interest						
				9,717.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments						
				0.00	0.00	0.0%
Other Local Revenue						
Pass-Through Revenues From Local Sources		8660				
			8662	0.00	0.00	0.0%
Transfers of Apportionments						
From Districts or Charter Schools						
			8697	0.00	0.00	0.0%
From County Offices						
				0.00	0.00	0.0%
From JPAs						
			8791	0.00	0.00	0.0%
			8792			
TOTAL, OTHER LOCAL REVENUE				9,717.04	0.00	-100.0%
				8793		
TOTAL, REVENUES				5,905,641.84	5,727,299.00	-3.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	6500	7211			
		7212			
		7213			
To Districts or Charter Schools			1,898,211.09	1,871,563.00	-1.4%
To County Offices	6500	7221	0.00	0.00	0.0%
To JPAs	6500	7222	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments	All Other	7223			
To Districts or Charter Schools		7221-7223	3,814,886.71	3,659,757.00	-4.1%
To County Offices		7281-7283			
			0.00	0.00	0.0%



Lake County Office of Education

Unaudited Actuals  
 Expenditures by Object  
 Special Education Pass-Through Fund

17 10173 0000000

To JPAs	7299			
Other Transfers of Apportionments		0.00	0.00	0.0%
All Other Transfers		0.00	0.00	0.0%
All Other Transfers Out to All Others		199,876.00	195,979.00	-1.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
		5,912,973.80	5,727,299.00	-3.1%
TOTAL, EXPENDITURES		5,912,973.80	5,727,299.00	-3.1%





Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources			0.00	0.00	0.0%
2) Federal Revenue		8010-8099	283,374.75	238,952.00	-15.7%
3) Other State Revenue		8100-8299	1,301,347.59	1,458,229.00	12.1%
4) Other Local Revenue		8300-8599	108,774.67	156,650.00	44.0%
5) TOTAL, REVENUES		8600-8799	1,693,497.01	1,853,831.00	9.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,004,137.05	983,137.00	-2.1%
3) Employee Benefits		3000-3999	334,048.83	337,203.00	0.9%
4) Books and Supplies		4000-4999	208,899.33	209,165.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	111,337.06	202,325.00	81.7%
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	121,633.10	163,303.00	34.3%
9) TOTAL, EXPENDITURES			1,780,055.37	1,895,133.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(86,558.36)	(41,302.00)	-52.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		9,750.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,750.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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<b>E. NET INCREASE (DECREASE) IN FUND</b>						
<b>BALANCE (C + D4)</b>				(76,808.36)	(41,302.00)	-46.2%
<b>F. FUND BALANCE, RESERVES</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	368,292.04	291,483.68	-20.9%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				368,292.04	291,483.68	-20.9%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				368,292.04	291,483.68	-20.9%
2) Ending Balance, June 30 (E + F1e)				291,483.68	250,181.68	-14.2%
Components of Ending Fund Balance						
a) Nonspendable	Revolving					
Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	282,487.80	241,510.80	-14.5%
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	8,995.88	8,995.88	0.0%
Interest			9780	8,995.88		
Interest			9780		8,995.88	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties	0000		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	0000		9790	0.00	(325.00)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash		9110			
a) in County Treasury		9111	414,605.35		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	103,017.58		



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4) Due from Grantor Government	9310	0.00
5) Due from Other Funds	9320	9,500.00
6) Stores	9330	0.00
7) Prepaid Expenditures	9340	0.00
8) Other Current Assets		0.00
9) TOTAL, ASSETS		527,122.93
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>		
1) Deferred Outflows of Resources	9490	0.00
2) TOTAL, DEFERRED OUTFLOWS		0.00
<b>I. LIABILITIES</b>		
1) Accounts Payable		45,259.50
2) Due to Grantor Governments	9500	0.00
3) Due to Other Funds	9590	24,165.24
4) Current Loans	9610	
5) Unearned Revenue	9640	166,214.51
6) TOTAL, LIABILITIES	9650	235,639.25
<b>J. DEFERRED INFLOWS OF RESOURCES</b>		
1) Deferred Inflows of Resources	9690	0.00
2) TOTAL, DEFERRED INFLOWS		0.00
<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		291,483.68

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs			236,329.43	166,095.00	-29.7%
Interagency Contracts Between LEAs		8220	0.00	0.00	0.0%
Title I, Part A, Basic		8285	0.00	0.00	0.0%
All Other Federal Revenue	3010	8290	47,045.32	72,857.00	54.9%
TOTAL, FEDERAL REVENUE	All Other	8290	283,374.75	238,952.00	-15.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520			
Child Development Apportionments	6105	8530	5,785.91	3,000.00	-48.1%
	All Other		0.00	0.00	0.0%



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Pass-Through Revenues from State Sources	8587			
	8590	0.00	0.00	0.0%
State Preschool	8590	1,139,623.02	1,262,012.00	10.7%
All Other State Revenue		155,938.66	193,217.00	23.9%
<b>TOTAL, OTHER STATE REVENUE</b>		<b>1,301,347.59</b>	<b>1,458,229.00</b>	<b>12.1%</b>
<b>OTHER LOCAL REVENUE</b>				
Other Local Revenue				
Sales		0.00	0.00	0.0%
Sale of Equipment/Supplies		0.00	0.00	0.0%
Food Service Sales				
Interest	8631	4,384.32	0.00	-100.0%
	8634	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8660			
Fees and Contracts	8662	1,170.00	0.00	-100.0%
Child Development Parent Fees		0.00	0.00	0.0%
Interagency Services				
All Other Fees and Contracts	8673	98,163.29	133,244.00	35.7%
Other Local Revenue	8677			
All Other Local Revenue	8689	5,057.06	23,406.00	362.8%
All Other Transfers In from All Others		0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>	<b>8699</b> 8799	<b>108,774.67</b>	<b>156,650.00</b>	<b>44.0%</b>
<b>TOTAL, REVENUES</b>		<b>1,693,497.01</b>	<b>1,853,831.00</b>	<b>9.5%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries			0.00	0.00	0.0%
Certificated Pupil Support Salaries		1100	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1200	0.00	0.00	0.0%
Other Certificated Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>1900</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
		2100			
Classified Instructional Salaries		2200	0.00	0.00	0.0%
Classified Support Salaries		2300	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2400	108,480.10	132,812.00	22.4%
		2900	78,290.59	16,836.00	-78.5%





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Clerical, Technical and Office Salaries		817,366.36	833,489.00	2.0%
Other Classified Salaries				
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>1,004,137.05</b>	<b>983,137.00</b>	<b>-2.1%</b>
<b>EMPLOYEE BENEFITS</b>				
STRS		8,837.61	2,292.00	-74.1%
PERS	3101-3102	109,547.20	125,610.00	14.7%
OASDI/Medicare/Alternative	3201-3202	24,732.59	24,985.00	1.0%
Health and Welfare Benefits	3301-3302	157,206.77	153,287.00	-2.5%
Unemployment Insurance	3401-3402	501.87	519.00	3.4%
Workers' Compensation	3501-3502	33,222.79	30,510.00	-8.2%
OPEB, Allocated	3601-3602	0.00	0.00	0.0%
OPEB, Active Employees	3701-3702	0.00	0.00	0.0%
Other Employee Benefits	3751-3752	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>	<b>3901-3902</b>	<b>334,048.83</b>	<b>337,203.00</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>				
Approved Textbooks and Core Curricula Materials		0.00	0.00	0.0%
Books and Other Reference Materials		0.00	500.00	New
Materials and Supplies	4100	74,049.72	98,935.00	33.6%
Noncapitalized Equipment	4200	3,972.63	28,400.00	614.9%
Food	4300	130,876.98	81,330.00	-37.9%
	4400			
<b>TOTAL, BOOKS AND SUPPLIES</b>	<b>4700</b>	<b>208,899.33</b>	<b>209,165.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>		5100			
Subagreements for Services		5200	0.00	0.00	0.0%
Travel and Conferences		5300			
Dues and Memberships		5400-5450	38,314.17	43,050.00	12.4%
Insurance		5500	1,170.00	1,805.00	54.3%
Operations and Housekeeping Services		5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5710	2,834.36	7,600.00	168.1%
Transfers of Direct Costs		5750	5,115.21	6,560.00	28.2%
Transfers of Direct Costs - Interfund		5800	0.00	0.00	0.0%
Professional/Consulting Services and		5900	9,204.89	8,825.00	-4.1%



Operating Expenditures				
Communications		53,824.66	133,504.00	148.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		873.77	981.00	12.3%
		111,337.06	202,325.00	81.7%
<b>CAPITAL OUTLAY</b>		0.00	0.00	0.0%
Land		0.00	0.00	0.0%
Land Improvements	6100	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6170	0.00	0.00	0.0%
Equipment	6200	0.00	0.00	0.0%
Equipment Replacement	6400	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	6500	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>				
Other Transfers Out		0.00	0.00	0.0%
All Other Transfers Out to All Others				
Debt Service				
Debt Service - Interest	7299	0.00	0.00	0.0%
Other Debt Service - Principal		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7438 7439	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>				
Transfers of Indirect Costs - Interfund	7350	121,633.10	163,303.00	34.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		121,633.10	163,303.00	34.3%
TOTAL, EXPENDITURES		1,780,055.37	1,895,133.00	6.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund			0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8911	9,750.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN		8919	9,750.00	0.00	-100.0%



<b>INTERFUND TRANSFERS OUT</b>				
Other Authorized Interfund Transfers Out		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7619	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>				
<b>SOURCES</b>				
Long-Term Debt Proceeds				
Proceeds from Certificates of Participation		0.00	0.00	0.0%
Proceeds from Capital Leases	8971	0.00	0.00	0.0%
All Other Financing Sources	8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES	8979	0.00	0.00	0.0%
<b>USES</b>				
All Other Financing Uses	7699	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>				
Contributions from Unrestricted Revenues		0.00	0.00	0.0%
Contributions from Restricted Revenues	8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	8990	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)		9,750.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources			0.00	0.00	0.0%
2) Federal Revenue		8010-8099	0.00	0.00	0.0%
3) Other State Revenue		8100-8299	0.00	0.00	0.0%
4) Other Local Revenue		8300-8599	688.41	0.00	-100.0%
5) TOTAL, REVENUES		8600-8799	688.41	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,033.42	90,000.00	259.5%
6) Capital Outlay		6000-6999	53,562.66	36,000.00	-32.8%
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			78,596.08	126,000.00	60.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,907.67)	(126,000.00)	61.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%





Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(77,907.67)	(126,000.00)	61.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			338,462.64	260,554.97	-23.0%
b) Audit Adjustments		9791	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	338,462.64	260,554.97	-23.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795	338,462.64	260,554.97	-23.0%
2) Ending Balance, June 30 (E + F1e)			260,554.97	134,554.97	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
Restricted		9719	0.00	0.00	0.0%
Committed					
Stabilization Arrangements		9740	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.0%
Assigned					
Other Assignments		9760	0.00	0.00	0.0%
Deferred Maintenance plans		9780	260,554.97	134,554.97	-48.4%
Deferred Maintenance Projects		9780		134,554.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	0000	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	0000	9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110			
1) Fair Value Adjustment to Cash in County Treasury		9111	275,720.67		
		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		



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e) collections awaiting deposit	9150	0.00
2) Investments	9200	0.00
3) Accounts Receivable	9290	0.00
4) Due from Grantor Government	9310	0.00
5) Due from Other Funds	9320	0.00
6) Stores	9330	0.00
7) Prepaid Expenditures	9340	0.00
8) Other Current Assets		0.00
9) TOTAL, ASSETS		275,720.67
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>		
1) Deferred Outflows of Resources      9490		0.00
2) TOTAL, DEFERRED OUTFLOWS		0.00
<b>I. LIABILITIES</b>		
1) Accounts Payable		15,165.70
2) Due to Grantor Governments      9500		0.00
3) Due to Other Funds      9590		0.00
4) Current Loans      9610		
5) Unearned Revenue      9640		0.00
6) TOTAL, LIABILITIES      9650		15,165.70
<b>J. DEFERRED INFLOWS OF RESOURCES</b>		
1) Deferred Inflows of Resources      9690		0.00
2) TOTAL, DEFERRED INFLOWS		0.00
<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		260,554.97

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year			0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8091	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		8099	0.00	0.00	0.0%



<b>OTHER STATE REVENUE</b>				
All Other State Revenue	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>		0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>				
Other Local Revenue				
Community Redevelopment Funds Not Subject to LCFF Deduction		0.00	0.00	0.0%
Sales	8625	0.00	0.00	0.0%
Sale of Equipment/Supplies				
Interest	8631	688.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8660	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue		0.00	0.00	0.0%
All Other Transfers In from All Others	8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>		688.41	0.00	-100.0%
<b>TOTAL, REVENUES</b>		688.41	0.00	-100.0%

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



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TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>				
Books and Other Reference Materials		0.00	0.00	0.0%
Materials and Supplies	4200	0.00	0.00	0.0%
Noncapitalized Equipment	4300	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES	4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
Subagreements for Services			0.00	0.00	0.0%
Travel and Conferences		5100			
Rentals, Leases, Repairs, and Noncapitalized Improvements		5200	23,933.42	80,000.00	234.3%
Transfers of Direct Costs		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5710	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5750	1,100.00	10,000.00	809.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5800	25,033.42	90,000.00	259.5%
<b>CAPITAL OUTLAY</b>			0.00	0.00	0.0%
Land Improvements					
Buildings and Improvements of Buildings		6170	44,156.96	30,000.00	-32.1%
Equipment		6200	0.00	0.00	0.0%
Equipment Replacement		6400	9,405.70	6,000.00	-36.2%
TOTAL, CAPITAL OUTLAY		6500	53,562.66	36,000.00	-32.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,596.08	126,000.00	60.3%





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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources			0.00	0.00	0.0%
2) Federal Revenue		8010-8099	7,034.74	0.00	-100.0%
3) Other State Revenue		8100-8299	0.00	0.00	0.0%
4) Other Local Revenue		8300-8599	1,632.64	0.00	-100.0%
5) TOTAL, REVENUES		8600-8799	8,667.38	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	173,624.52	5,962.00	-96.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,624.52	5,962.00	-96.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(164,957.14)	(5,962.00)	-96.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		20,400.80	2,685.00	-86.8%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,400.80)	(2,685.00)	-86.8%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(185,357.94)	(8,647.00)	-95.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			194,004.45	8,646.51	-95.5%
b) Audit Adjustments		9791	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	194,004.45	8,646.51	-95.5%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795	194,004.45	8,646.51	-95.5%
2) Ending Balance, June 30 (E + F1e)			8,646.51	(0.49)	-100.0%
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	8,646.51	0.00	-100.0%
Forest Funds to be distributed in 17/18		9780	8,646.51		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	0000	9790	0.00	(0.49)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110			
		9111	8,646.51		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		



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2) Investments	9200	0.00
3) Accounts Receivable	9290	0.00
4) Due from Grantor Government	9310	0.00
5) Due from Other Funds	9320	0.00
6) Stores	9330	0.00
7) Prepaid Expenditures	9340	0.00
8) Other Current Assets		0.00
9) TOTAL, ASSETS		8,646.51
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>		
1) Deferred Outflows of Resources	9490	0.00
2) TOTAL, DEFERRED OUTFLOWS		0.00
<b>I. LIABILITIES</b>		
1) Accounts Payable		0.00
2) Due to Grantor Governments	9500	0.00
3) Due to Other Funds	9590	0.00
4) Current Loans	9610	
5) Unearned Revenue	9640	0.00
6) TOTAL, LIABILITIES	9650	0.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>		
1) Deferred Inflows of Resources	9690	0.00
2) TOTAL, DEFERRED INFLOWS		0.00
<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		8,646.51

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds			0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8260	7,034.74	0.00	-100.0%
TOTAL, FEDERAL REVENUE		8287	7,034.74	0.00	-100.0%





<b>OTHER LOCAL REVENUE</b>				
Other Local Revenue				
Interest		1,632.64	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8660	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>	<b>8662</b>	<b>1,632.64</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>		<b>8,667.38</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>				
Other Transfers Out				
Transfers of Pass-Through Revenues		173,624.52	5,962.00	-96.6%
To Districts or Charter Schools		0.00	0.00	0.0%
To County Offices	7211	0.00	0.00	0.0%
To JPAs	7212	0.00	0.00	0.0%
All Other Transfers	7213	0.00	0.00	0.0%
All Other Transfers Out to All Others	7281-7283	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>	<b>7299</b>	<b>173,624.52</b>	<b>5,962.00</b>	<b>-96.6%</b>
<b>TOTAL, EXPENDITURES</b>		<b>173,624.52</b>	<b>5,962.00</b>	<b>-96.6%</b>
<b>INTERFUND TRANSFERS</b>				
<b>INTERFUND TRANSFERS IN</b>				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>		<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>				
Other Authorized Interfund Transfers Out	7619	20,400.80	2,685.00	-86.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>		<b>20,400.80</b>	<b>2,685.00</b>	<b>-86.8%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources			0.00	0.00	0.0%
2) Federal Revenue		8010-8099	0.00	0.00	0.0%
3) Other State Revenue		8100-8299	0.00	0.00	0.0%
4) Other Local Revenue		8300-8599	531.73	500.00	-6.0%
5) TOTAL, REVENUES		8600-8799	531.73	500.00	-6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			531.73	500.00	-6.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		19,829.85	31,712.00	59.9%
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			(19,829.85)	(31,712.00)	59.9%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(19,298.12)	(31,212.00)	61.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			66,128.20	46,830.08	-29.2%
b) Audit Adjustments		9791	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9793	66,128.20	46,830.08	-29.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		9795	66,128.20	46,830.08	-29.2%
2) Ending Balance, June 30 (E + F1e)			46,830.08	15,618.08	-66.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.0%
All Others		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	46,830.08	15,618.08	-66.6%
Future Retirement benefits		9780	46,830.08		
Retirement H&W Benefits		9780		15,618.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	0000	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	0000	9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110			
1) Fair Value Adjustment to Cash in County Treasury		9111	45,967.93		
		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		



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Special Reserve Fund for Postemployment Benefits

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Form 20

e) collections awaiting deposit	9150	0.00
2) Investments	9200	0.00
3) Accounts Receivable	9290	0.00
4) Due from Grantor Government	9310	0.00
5) Due from Other Funds	9320	862.15
6) Stores	9330	0.00
7) Prepaid Expenditures	9340	0.00
8) Other Current Assets		0.00
9) TOTAL, ASSETS		46,830.08
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>		
1) Deferred Outflows of Resources	9490	0.00
2) TOTAL, DEFERRED OUTFLOWS		0.00
<b>I. LIABILITIES</b>		
1) Accounts Payable		0.00
2) Due to Grantor Governments	9500	0.00
3) Due to Other Funds	9590	0.00
4) Current Loans	9610	
5) Unearned Revenue	9640	0.00
6) TOTAL, LIABILITIES	9650	0.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>		
1) Deferred Inflows of Resources	9690	0.00
2) TOTAL, DEFERRED INFLOWS		0.00
<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)		46,830.08

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest			531.73	500.00	-6.0%
Net Increase (Decrease) in the Fair Value of Investments		8660	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8662	531.73	500.00	-6.0%
TOTAL, REVENUES			531.73	500.00	-6.0%





Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF			0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8912	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF			19,829.85	31,712.00	59.9%
To: State School Building Fund/ County School Facilities Fund		7612	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	19,829.85	31,712.00	59.9%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues			0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>					
			(19,829.85)	(31,712.00)	59.9%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources			0.00	0.00	0.0%
2) Federal Revenue		8010-8099	0.00	0.00	0.0%
3) Other State Revenue		8100-8299	(559,855.00)	0.00	-100.0%
4) Other Local Revenue		8300-8599	3,518.95	0.00	-100.0%
5) TOTAL, REVENUES		8600-8799	(556,336.05)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(556,336.05)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers			135,714.68	0.00	-100.0%
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			0.00	0.00	0.0%
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			135,714.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(420,621.37)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>		420,621.37	0.00	-100.0%
1) Beginning Fund Balance	9791	0.00	0.00	0.0%
a) As of July 1 - Unaudited				
b) Audit Adjustments	9793	420,621.37	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00	0.0%
d) Other Restatements	9795	420,621.37	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)		0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)				
Components of Ending Fund Balance		0.00	0.00	0.0%
a) Nonspendable	9711	0.00	0.00	0.0%
Revolving Cash				
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
<b>G. ASSETS</b>					
1) Cash		9110			
a) in County Treasury		9111	424,140.32		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments		9200	0.00		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	0.00		
5) Due from Other Funds		9320			
			135,714.68		



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Expenditures by Object  
County School Facilities Fund

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6) Stores	9330	0.00
7) Prepaid Expenditures	9340	0.00
8) Other Current Assets		0.00
9) TOTAL, ASSETS		559,855.00
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>		
1) Deferred Outflows of Resources	9490	0.00
2) TOTAL, DEFERRED OUTFLOWS		0.00
<b>I. LIABILITIES</b>		
1) Accounts Payable		559,855.00
2) Due to Grantor Governments	9500	0.00
3) Due to Other Funds	9590	0.00
4) Current Loans	9610	0.00
5) Unearned Revenue	9640	0.00
6) TOTAL, LIABILITIES	9650	559,855.00
<b>J. DEFERRED INFLOWS OF RESOURCES</b>		
1) Deferred Inflows of Resources	9690	0.00
2) TOTAL, DEFERRED INFLOWS		0.00
<b>K. FUND EQUITY</b>		
Ending Fund Balance, June 30 (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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments			(559,855.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8545	0.00	0.00	0.0%
All Other State Revenue		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		8590	(559,855.00)	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales		8631			
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals in the Fair Value of Investments		8660	0.00	0.00	0.0%





Lake County Office of Education

Unaudited Actuals  
Expenditures by Object  
County School Facilities Fund

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Interest	8662	3,518.95	0.00	-100.0%
Net Increase (Decrease)		0.00	0.00	0.0%
Other Local Revenue	8699			
All Other Local Revenue	8799	0.00	0.00	0.0%
All Other Transfers In from All Others		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.0%
		3,518.95	0.00	-100.0%
TOTAL, REVENUES		(556,336.05)	0.00	-100.0%

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



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

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Form 35

	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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds			135,714.68	0.00	-100.0%
Other Authorized Interfund Transfers In		8913	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		8919	135,714.68	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund			0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds			0.00	0.00	0.0%
Proceeds from Sale/Lease Purchase of Land/Buildings					
Other Sources		8953			
Long-Term Debt Proceeds			0.00	0.00	0.0%
Proceeds from Certificates of Participation			0.00	0.00	0.0%
Proceeds from Capital Leases		8971			
Proceeds from Lease Revenue Bonds		8972	0.00	0.00	0.0%
All Other Financing Sources		8973	0.00	0.00	0.0%
(c) TOTAL, SOURCES		8979	0.00	0.00	0.0%



Lake County Office of Education

Unaudited Actuals  
Expenditures by Object  
County School Facilities Fund

17 10173 0000000

<b>CONTRIBUTIONS</b>				
Contributions from Unrestricted Revenues		0.00	0.00	0.0%
Contributions from Restricted Revenues	8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)		135,714.68	0.00	-100.0%





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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. <b>Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	9.68	9.23	9.23	9.68	9.68	9.68
<b>2. District Funded County Program ADA</b>	9.68	9.23	9.23	9.68	9.68	9.68
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	4.15	3.82	4.15	3.86	3.86	3.86
d. Special Education Extended Year	15.61	16.12	15.61	19.00	19.00	19.00
e. Other County Operated Programs:	0.00	0.00	0.00	0.00	0.00	0.00
Opportunity Schools and Full Day	1.16	2.08	2.08	1.50	1.50	1.50
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. <b>Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>						
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>						
<b>4. Adults in Correctional Facilities</b>	20.92	22.02	21.84	24.36	24.36	24.36
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>	30.60	31.25	31.07	34.04	34.04	34.04
	8,671.23	8,658.15	8,658.15	8,702.73	8,702.73	8,702.73



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 Unaudited Actuals  
 2016-17 Unaudited Actuals  
 Schedule of Long-Term Liabilities

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Lake County Office of Education  
 Lake County

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 Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	202,339.40		202,339.40		202,339.40	0.00	0.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	1,961,294.00		1,961,294.00			1,961,294.00	
	56,040.00		56,040.00		6,576.57	49,463.43	
<b>Business-Type Activities:</b>	93,225.74		93,225.74	23,619.31		116,845.05	
General Obligation Bonds Payable	2,312,899.14	0.00	2,312,899.14	23,619.31	208,915.97	2,127,602.48	0.00
State School Building Loans Payable				0.00			0.00
Certificates of Participation Payable				0.00			0.00
Capital Leases Payable			0.00	0.00		0.00	0.00
Lease Revenue Bonds Payable			0.00	0.00		0.00	0.00
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability			0.00	0.00		0.00	0.00
Net OPEB Obligation		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	10,288.00	10,288.00	4,000.00	10,288.00	4,000.00

Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	2015-16 Actual			2016-17 Actual		
(2015-16 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)						
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	1,966,165.33		1,966,165.33			1,950,329.42
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)			0.00			0.00
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	1,966,165.33	0.00	1,966,165.33			1,950,329.42
5. Other ADA (Preload/Line B4, PY column)	10.27		10.27			9.23
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	8,584.56		8,584.56			8,671.23
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
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)						
11. Adjustments to Other Services Portion (Lines A9 minus A10)						
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)	0.00		0.00	0.00		0.00
12. Adjustments to Program ADA			0.00			0.00
13. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>						
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)						
2. Total Charter Schools ADA (Form A, Line C9)						
3. Total Current Year ADA (Lines B1 through B2)						
	2016-17 Annual Report			2017-18 Annual Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)	9.23		9.23	9.68		9.68
	0.00		0.00	0.00		0.00
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	9.23	0.00	9.23	9.68	0.00	9.68
2. Timber Yield Tax (Object 8022)						
3. Other Subventions/In-Lieu Taxes (Object 8029)						
4. Secured Roll Taxes (Object 8041)						
5. Unsecured Roll Taxes (Object 8042)			8,671.23			8,702.73
6. Prior Years' Taxes (Object 8043)						
7. Supplemental Taxes (Object 8044)						
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	23,877.37		23,877.37	24,302.00		24,302.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,493.77		1,493.77	546.00		546.00
10. Receipts from County Bd. of Supervisors (Object 8070)						
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,855,253.59		1,855,253.59	1,829,165.00		1,829,165.00
13. Parcel Taxes (Object 8621)						
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	43,295.68		43,295.68	41,674.00		41,674.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	1,581.59		1,581.59	7,630.00		7,630.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	11,052.44		11,052.44	12,070.00		12,070.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	114,086.47		114,086.47	83,495.00		83,495.00
	0.00		0.00	0.00		0.00



Unaudited Actuals

0.00		0.00	0.00		0.00
0.00		0.00	0.00		0.00
54,824.51		54,824.51	66,528.00		66,528.00
0.00		0.00	0.00		0.00
0.00		0.00	0.00		0.00
0.00		0.00	0.00		0.00
2,105,465.42	0.00	2,105,465.42	2,065,410.00	0.00	2,065,410.00

Lake County Office of Education Fiscal Year 2016-17 17 10173 Page 000 of 13 Lake County County Office Appropriations Limit Calculations Form GANN

	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)	2,105,465.42	0.00	2,105,465.42	2,065,410.00	0.00	2,065,410.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			169,127.04			157,333.22
<b>OTHER EXCLUSIONS</b>						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)						
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>			169,127.04			157,333.22
25. LCFF - CY (objects 8011 and 8012)						
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)						
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,789,328.81		1,789,328.81	1,823,479.00		1,823,479.00
	30,854.00		30,854.00	0.00		0.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,820,182.81	0.00	1,820,182.81	1,823,479.00	0.00	1,823,479.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)						
	10,303,950.69		10,303,950.69	10,511,190.00		10,511,190.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A10)	68,018.85		68,018.85	50,000.00		50,000.00
2. Inflation Adjustment						
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)						
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,966,165.33			1,950,329.42
			1.0537			1.0369
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			0.8987			1.0488
6. Inflation Adjustment						
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			1,861,880.29			2,120,984.65
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			0.00			0.00
			1.0537			1.0369
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1.0101			1.0036
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			0.00			0.00
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)			1,861,880.29			2,120,984.65
12. Local Revenues in Proceeds of Taxes			2,105,465.42			2,065,410.00



Unaudited Actuals

a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) b. Total Local Proceeds of Taxes (Lines D10 plus D12a) 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) 14. Total Appropriations Subject to the Limit a. Local Revenues (Line D12b) b. State Subventions (Line D13) c. Less: Excluded Appropriations (Line C24) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)				
		0.00		212,907.87
		13,991.04		10,889.38
		2,119,456.46		2,076,299.38
		0.00		202,018.49
		2,119,456.46		
		0.00		
		169,127.04		
		1,950,329.42		

Lake County Office of Education      Fiscal Year 2016-17      17 10173 000000 of Lake County      County Office Appropriations Limit Calculations      Form GANN











**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) \_\_\_\_\_ 692,585.25
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) \_\_\_\_\_ 6,288,899.79

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.01% \_\_\_\_\_

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or "mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_ Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. \_\_\_\_\_ 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)****A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	719,707.90
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	156,063.95
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,612.75
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	35,551.52
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	122.65
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	936,058.77
9. Carry-Forward Adjustment (Part IV, Line F)	161,714.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,097,773.22
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,398,917.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,516,859.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,992,983.04
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	22,708.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	32,038.82
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	585,099.54
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00



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9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	855,124.52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	123,792.65
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)  (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	287,350.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices)  (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,081.35

Lake County

Indirect Cost Rate Worksheet

	0.00
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,658,422.27
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	0.00

<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	9,475,377.71
	9.88%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2018-19 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	11.59%



**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	936,058.77	
<b>B. Carry-forward adjustment from prior year(s)</b>		_____
1. Carry-forward adjustment from the second prior year	(23,894.41)	
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00	_____
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>		
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.92%) times Part III, Line B18); zero if negative		_____ 161,714.45
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (7.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.92%) times Part III, Line B18); zero if positive		(approved indirect cost rate 0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	161,714.45	
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>		_____

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	_____	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	_____	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	_____	not applicable

LEA request for Option 1, Option 2, or Option 3

07/16/2019

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if  
Option 2 or Option 3 is selected)

161,714.45

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Unaudited Actuals

Lake County Office of Education

2016-17 Unaudited Actuals

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Lake County

LOTTERY REPORT

Form L

Revenues, Expenditures and

Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	249,283.53		65,503.80	314,787.33
2. State Lottery Revenue	8560	6,610.60		2,092.75	8,703.35
3. Other Local Revenue	8600-8799	0.00		166.58	166.58
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)		255,894.13	0.00	67,763.13	323,657.26
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	305.30		1,816.75	2,122.05
4. Books and Supplies	4000-4999	4,280.82			4,280.82
5. a. Services and Other Operating Expenditures (Resource 1100)	b. 5000-5999				
Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			500.00	500.00
c. Duplicating Costs for Instructional Materials (Resource 6300)					
6. Capital Outlay		0.00			0.00
7. Tuition		0.00			0.00
8. Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	b. 5100, 5710, 5800 6000-6999 7100-7199	0.00			0.00
To JPAs and All Others					
9. Transfers of Indirect Costs	7211,7212,7221, 7222,7281,7282	0.00			0.00
10. Debt Service	7213,7223, 7283,7299	0.00			0.00
11. All Other Financing Uses		0.00			0.00
12. Total Expenditures and Other Financing (Sum Lines B1 through B11 )	7300-7399 7400-7499 7630-7699 Uses	4,586.12	0.00	2,316.75	6,902.87
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	251,308.01	0.00	65,446.38	316,754.39

**D. COMMENTS:**

Character Based Literacy - Common Core Materials

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

\*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

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Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,588,384.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,879,126.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	32,038.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	197,262.33
3. Debt Service	All	9100	5400-5450, 5800, 7430, 7439	277,332.89
4. Other Transfers Out	All	9200	7200-7299	585,967.75
5. Interfund Transfers Out	All	9300	7600-7629	145,464.68
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All			Manually entered. Must not include expenditures in lines B, C1-C8, D1, or
9. Supplemental expenditures made as a result of a Presidentially declared disaster			8710	

500,301.23

D2.

10. Total state and local expenditures  
not allowed for MOE calculation  
(Sum lines C1 through C9)

1000-7143, 1,738,367.70

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Lake County

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No Child Left Behind Maintenance of Effort Expenditures

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Form NCMOE

D. Plus additional MOE expenditures:			7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		9.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		755,242.69
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,869,164.71	668,857.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,869,164.71	668,857.32
B. Required effort (Line A.2 times 90%)	6,182,248.24	601,971.59
C. Current year expenditures (Line I.E and Line II.B)	6,970,890.02	755,242.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%
E. Total expenditures subject to MOE		6,970,890.02

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
(Line A minus lines B and C10, plus lines D1 and D2)		



Unaudited Actuals

Lake County Office of Education  
Lake County

2016-17 Unaudited Actuals  
No Child Left Behind Maintenance of Effort Expenditures

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Form NCMOE

Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals  
2016-17  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs	Other Costs	Total Costs by Program
		Direct Charged	Allocated	Subtotal			
		(Schedule DCC) Column 1	(Schedule AC) Column 2	(col. 1 + 2) Column 3	(col. 3 x Sch. CAC line E) Column 4	(Schedule OC) Column 5	(col. 3 + 4 + 5) Column 6
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	85,902.58	120,553.62	206,456.20	19,274.60		225,730.80
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	223,972.86	206,074.56	430,047.42	40,148.91		470,196.33
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	2,902.00	0.00	2,902.00	270.93		3,172.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	7,533.33	0.00	7,533.33	703.31		8,236.64
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	201,300.65	37,725.90	239,026.55	22,315.34		261,341.89
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	2,514,547.10	115,504.13	2,630,051.23	245,539.66		2,875,590.89
5000-5999	Special Education	2,054,949.92	539,287.02	2,594,236.94	242,196.07		2,836,433.01
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	23,698.57	23,698.57	2,212.48		25,911.05
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	458,072.53	0.00	458,072.53	42,765.32		500,837.85
8600	County Services to Districts	1,798,531.75	0.00	1,798,531.75	167,909.61		1,966,441.36
<b>Other Costs</b>							
----	Food Services					----	
----	Enterprise						
----	Facilities Acquisition & Construction						

Adult Education, Child  
Development,  
Funds  
Cafeteria, Foundation (

Other

Column 3 +

					1,760.64	1,760.64
					0.00	0.00
					26,973.00	26,973.00
					1,352,561.86	1,352,561.86
---	CAC, line C5] times CAC, line E)	0.00	0.00	154,829.09		154,829.09

----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(121,633.10)		(121,633.10)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	7,347,712.72	1,042,843.80	8,390,556.52	816,532.22	1,381,295.50	10,588,384.24

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Unaudited Actuals

Lake County Office of Education

2016-17

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Lake County

County School Service Fund and Charter Schools Funds

Form PCRAF

Program Cost Report

Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	534,899.66	122,746.00	1,112.24	114,021.67	268,950.21	1,114.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1.17	1.17	1.17	1.17			
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	2.00	2.00	2.00	2.00			
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							

4620	Adult Correctional Education							
4630	Adult Career Technical Education					2.27	2.27	
4760	Bilingual							
4850	Migrant Education							
4900	Other Supplemental Education	0.10	0.10	0.10	0.10	6.33	6.33	
5000-5999	Special Education (allocated to 5001)	4.00	4.00	4.00	4.00	7.65	7.65	
6000	ROC/P	0.23	0.23	0.23	0.23			
<b>Other Goals</b>	<b>Description</b>							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts							
<b>Other Funds</b>	<b>Description</b>							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>		7.50	7.50	7.50	7.50	16.25	16.25	0.00

Teach Lake County (TLC) Intern Program					
	NUMBER OF CANDIDATES	COST PER CANDIDATE		TOTAL	
		Year 1	Year 2	Year 1	Year 2
Tuition Cost, Per Year, Per Candidate	40 (85% of PIP/STSP in a given year)	\$2,500	\$2,000	\$100,000	\$80,000
Annual Materials Fee, Per Candidate	25	\$200	\$200	\$5,000	\$5,000
Program Coordinator				\$40,095 (.50FTE) Coordinator \$25,258 (.50FTE) Admin Assistant	
Annual Accreditation fee				\$1,500	
Faculty Stipends				\$10,000	
<b>Total TLC Cost (Annual)</b>				<b>\$76,853</b>	



## Criterion 12c:

The chart below will list information about instructional and support personnel for the educational unit. This information shall include, but not be limited to:

- *The number and type of faculty (full time faculty, part time adjunct, etc.) and/or instructional personnel, including support providers and coaches if induction, who will be employed or used to provide services to candidates in the first 2-3 years of the program's operation.*
- *The criteria or minimum qualifications for each of the positions listed above.*

Type of Faculty	Approximate Number of Faculty	Criteria or Minimum Qualifications
<p><b>Intern Coaches</b>  <i>(Most intern coaches will be full time or part time release teachers whose primary function is to support program candidates; full time teachers or recently retired educators may be considered in the future.)</i></p>	4	<p><b>Qualifications for intern coaches include:</b></p> <ul style="list-style-type: none"> <li>• <i>Knowledge of the context, grade level, and content areas of the candidate's teaching assignment</i></li> <li>• <i>Intern coaches for mild/moderate candidates will have classroom experience and possess the <b>clear</b> mild/moderate credential</i></li> <li>• <i>Intern coaches for the multiple subject candidates will have classroom experience and possess a clear, multiple subjects teaching credential</i></li> <li>• <i>Possess appropriate EL authorization</i></li> <li>• <i>A minimum of four years of effective teaching experience, with at least two years in the LCOE service area</i></li> <li>• <i>A demonstrated commitment to professional learning, reflection, and collaboration</i></li> <li>• <i>Knowledge of teacher development</i></li> <li>• <i>Be a clear communicator (speaking and writing)</i></li> </ul> <p><b>Desired Mindset of Intern Coaches:</b></p> <ul style="list-style-type: none"> <li>• <i>A willingness to develop as a coach through ongoing trainings</i></li> <li>• <i>Demonstrate the importance of being a lifelong learner</i></li> <li>• <i>Possess a positive attitude</i></li> <li>• <i>Ability to problem solve</i></li> </ul>

Type of Faculty	Approximate Number of Faculty	Criteria or Minimum Qualifications
<p><b>Program Instructors</b>  <i>(Program instructors will be full-time or part-time district or LCOE employees including intern coaches, Program Coordinator, Program Administrator, and educational specialists)</i></p>	5	<p><b>Minimum requirements for instructors include:</b></p> <ul style="list-style-type: none"> <li>• <i>A minimum of four years of effective educational experience</i></li> <li>• <i>Demonstrated presentation skills</i></li> <li>• <i>Demonstrated ability to design learning experiences that integrate theory and practice</i></li> <li>• <i>A valid, clear teaching credential with proper EL authorization</i></li> <li>• <i>Knowledge and experience in the content area being addressed</i></li> </ul> <p>Note: Expertise from other districts will be sought out for planning and delivering the courses and offering candidates a diverse perspective of teaching and learning.</p>
<p><b>Teacher Development Program Coordinator</b></p>	1	<p><b>Minimum requirements for the Teacher Development Program Coordinator include:</b></p> <ul style="list-style-type: none"> <li>• <i>Ability to effectively work with teachers, coaches/mentors, support staff, and administration</i></li> <li>• <i>Previous experience in classroom instruction and providing support and guidance to other educators</i></li> <li>• <i>Thorough understanding of exemplary and effective teaching strategies</i></li> <li>• <i>Comprehensive knowledge of California Standards for the Teaching Profession (CSTPs) and Teacher Performance Expectations (TPEs)</i></li> <li>• <i>Comprehensive understanding of Common Core State Standards</i></li> <li>• <i>Valid, clear California Teaching Credential with proper EL authorization</i></li> <li>• <i>Successful presentation and training experience in an educational setting</i></li> <li>• <i>Ability to effectively communicate in both speaking and writing</i></li> </ul>



# LAKE COUNTY OFFICE OF EDUCATION

TO TEACH. TO SERVE. TO LEARN,

## Statement of Assurances:

Lake County Office of Education (LCOE) confirms that the institution will be in compliance at all times with all relevant preconditions for the programs it will offer; and will provide all required data reports, including but not limited to data reports and accreditation documents.

Further, LCOE affirms its participation in the approval process and will adhere to submission timelines. LCOE understands its responsibility to enrolled candidates. Once a candidate is accepted and enrolled in the program, LCOE will offer the approved program, meeting the adopted standards, until the candidate completes the program, withdraws from the program, is dropped from the program, or is admitted to another approved program to complete the requirements, with minimal disruption, for the authorization in the event that the program closes.

In this event, an individual transition plan will be developed with each candidate.

A handwritten signature in blue ink, appearing to read "Brock Falkenberg", written over a horizontal line.

Brock Falkenberg

County Superintendent of Schools



## Teach Lake County Teach-out Plan Advisement Document

Candidate Name \_\_\_\_\_ Program Leader Name \_\_\_\_\_

Year in the Program \_\_\_\_\_ Date of Advisement \_\_\_\_\_

Program Requirements Completed:

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Program Requirements Remaining:

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Plan for Completing Program Requirements:

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Estimated date of completion: \_\_\_\_\_