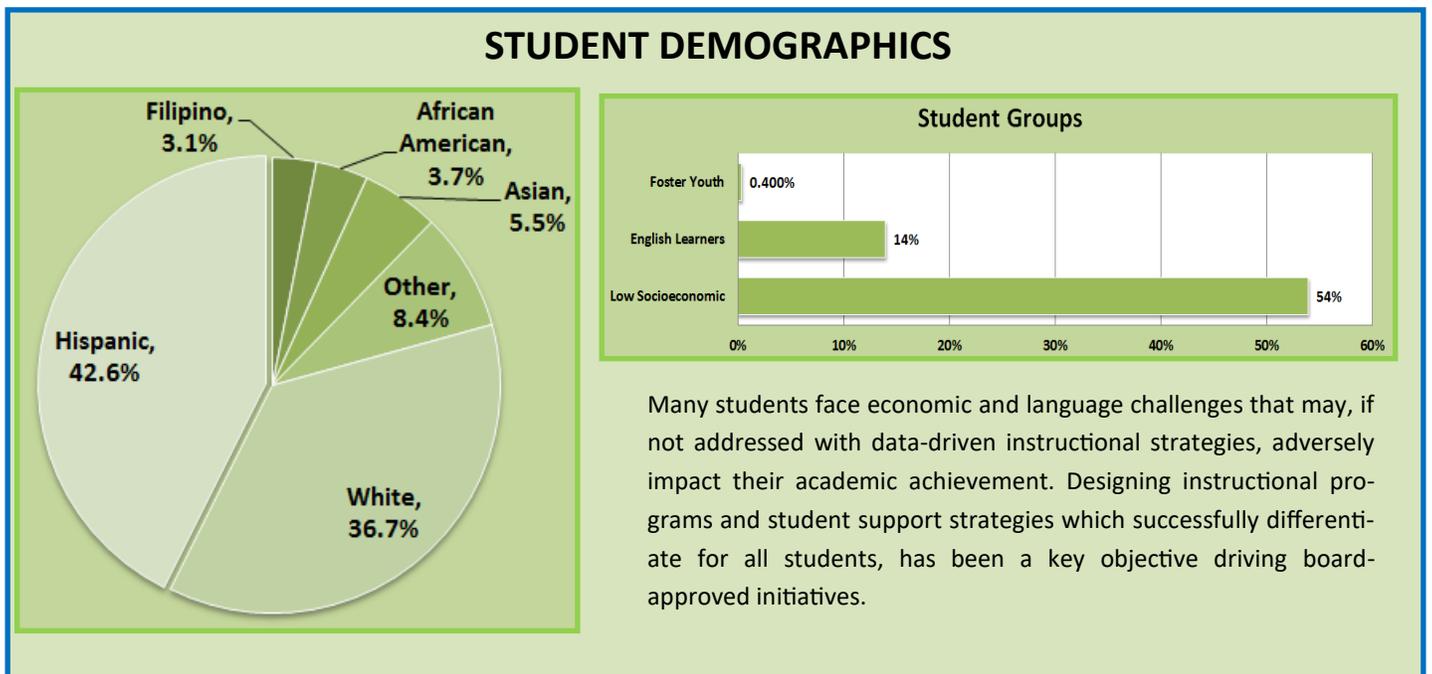
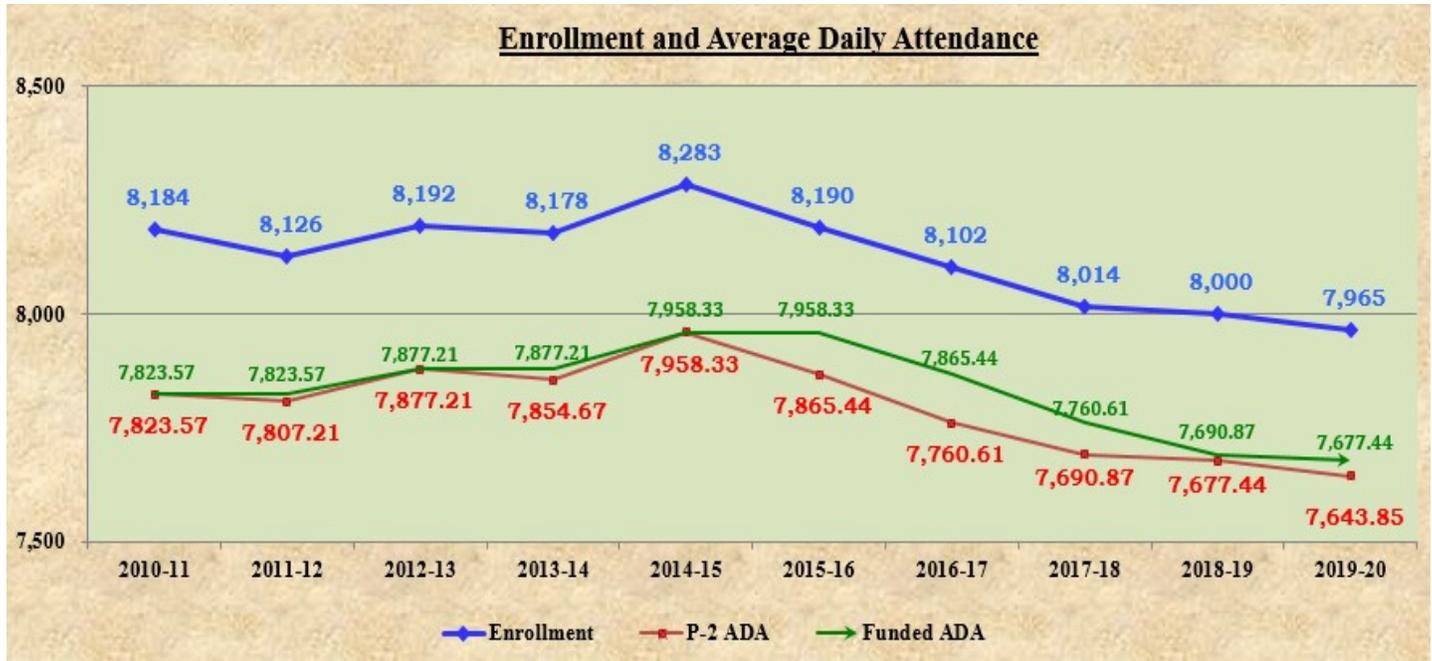


SYLVAN UNION SCHOOL DISTRICT

2017-18 Local Control and Accountability Plan (LCAP) and First Interim Budget Update



The Sylvan Union School District (SUSD) enrolls 8,082 Transitional Kindergarten through 8th grade students attending the district's 10 elementary schools and 3 middle schools. In square miles, it is the 3rd largest school district in Stanislaus County covering over 22 square miles and spans a part of the City of Riverbank, the City of Modesto, and some unincorporated areas of Stanislaus County. The district also includes 1 child care center, and other special services. SUSD employs more than 900 full and part-time employees. The District receives the majority of its funding from the state based on a formula driven by Average Daily Attendance of students.



Our Mission: To provide a dynamic, broad-based education that prepares each child to be a contributing member of society.

LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP) GOALS AND OUTCOMES

Goal A: Sylvan District will promote and create learning environments with highly qualified personnel that will maximize access to the academic core for all pupils, including targeted groups, as well as provide enrichment opportunities that will allow our students to acquire 21st century skills. State Priorities: (1) Basic Services, (2) Implementation of State Standards, (7) Broad Course of Study

13 schools
10 Elementary
3 Middle Schools



Employees

Certificated Staff (456)
 Classified Staff (423)
 Certificated Management (32)
 Classified/Confidential/Confidential Management (10)



Facilities

100%
 school sites in good repair



Instructional Materials

100%

Students have access to standards based aligned curriculum



Fine Arts

Ten Music Teachers
 Eight Art Teachers




Library Access Full Time



at all 13 school sites

Technology Use



| |
|--|
| Students Complete Monthly Online Assessments |
| 2015 ⇨ 32% 2016 ⇨ 58% 2017 ⇨ 68% |
| Students Believe Technology Enhances Learning |
| 2015 ⇨ 65% 2016 ⇨ 67% 2017 ⇨ 70% |
| Teachers Report Using Digital Textbooks |
| 2015 ⇨ 4% 2016 ⇨ 35% 2017 ⇨ 35% |
| Teachers Report Almost Daily Use of Technology |
| 2015 ⇨ 24% 2016 ⇨ 33% 2017 ⇨ 54% |

Technology



462 Wi-Fi access points
 3 Computer Technicians

Technology Devices

Middle Schools
1:1 iPad



Elementary Schools
 Chromebooks
 iPads

State Testing

Students who met or exceeded standards

SBAC Language Arts

| | | |
|-----------|---|-----------|
| 2015-2016 |  | 2016-2017 |
| 46% | | 48% |

SBAC Mathematics

| | | |
|-----------|---|-----------|
| 2015-2016 |  | 2016-2017 |
| 35% | | 38% |

English Learner Students



Percent of Students Scores Early Advanced or Advanced on English Language Proficiency Test (CELDT)

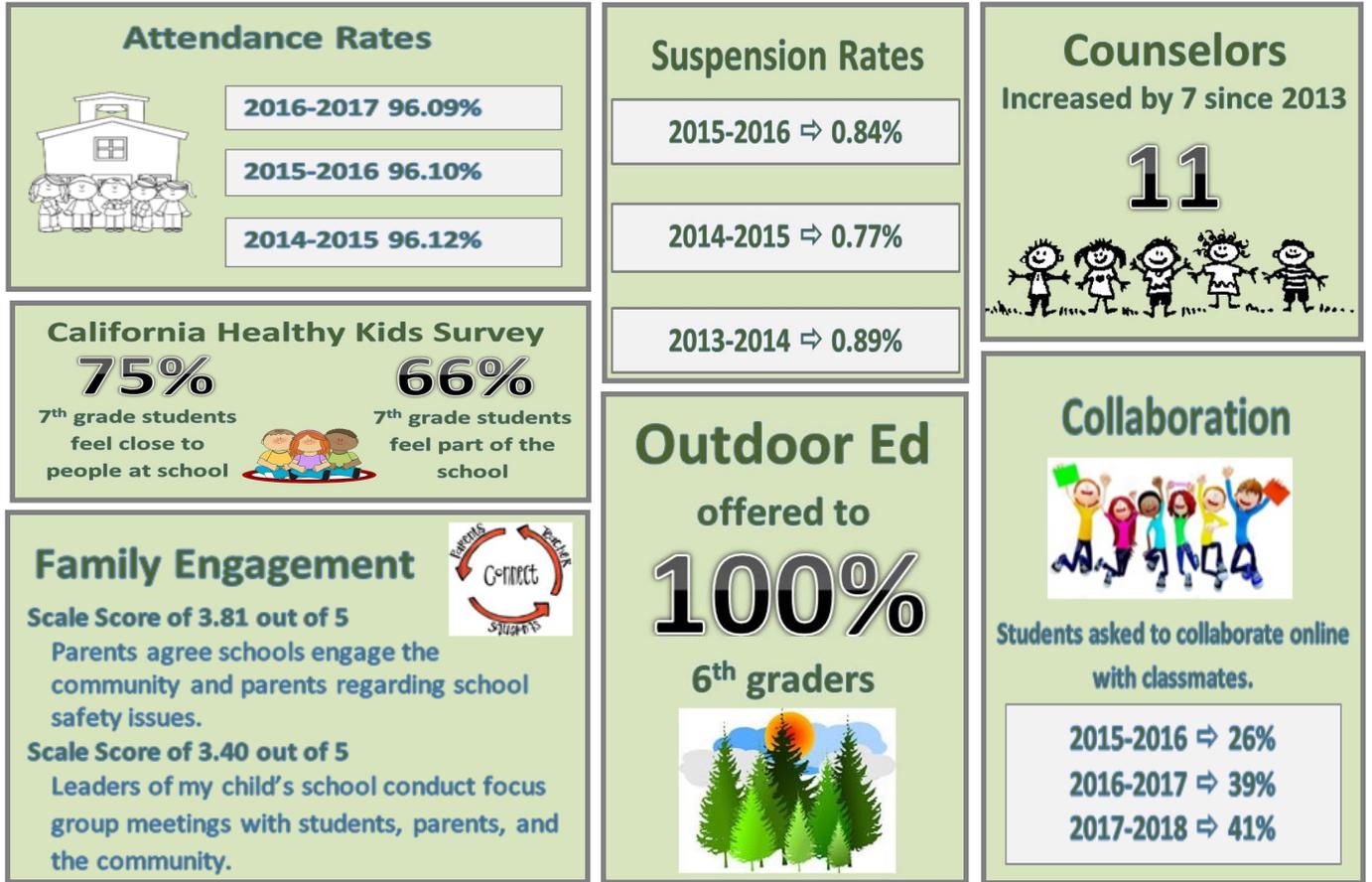
2014-2015 ⇨ 42%; 2015-2016 ⇨ 34%; 2016-2017 ⇨ 44%

Number of English Learners Reclassified

2014-2015 ⇨ 198 2015-2016 ⇨ 163 2016-2017 ⇨ 188

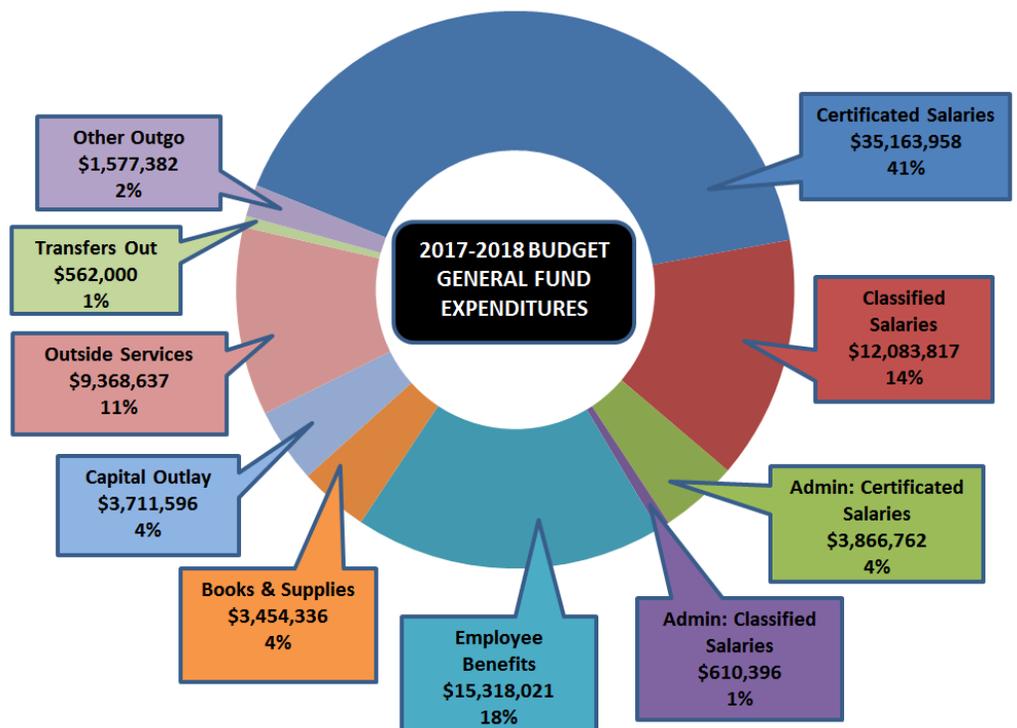
LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP) GOALS AND OUTCOMES

Goal B: Sylvan District will create supportive, welcoming, and engaging campuses for students, parents, staff, and community. State Priorities: (3) Parent Involvement, (5) Pupil Engagement, (6) School Climate



WHERE THE DISTRICT SPENDS ITS MONEY

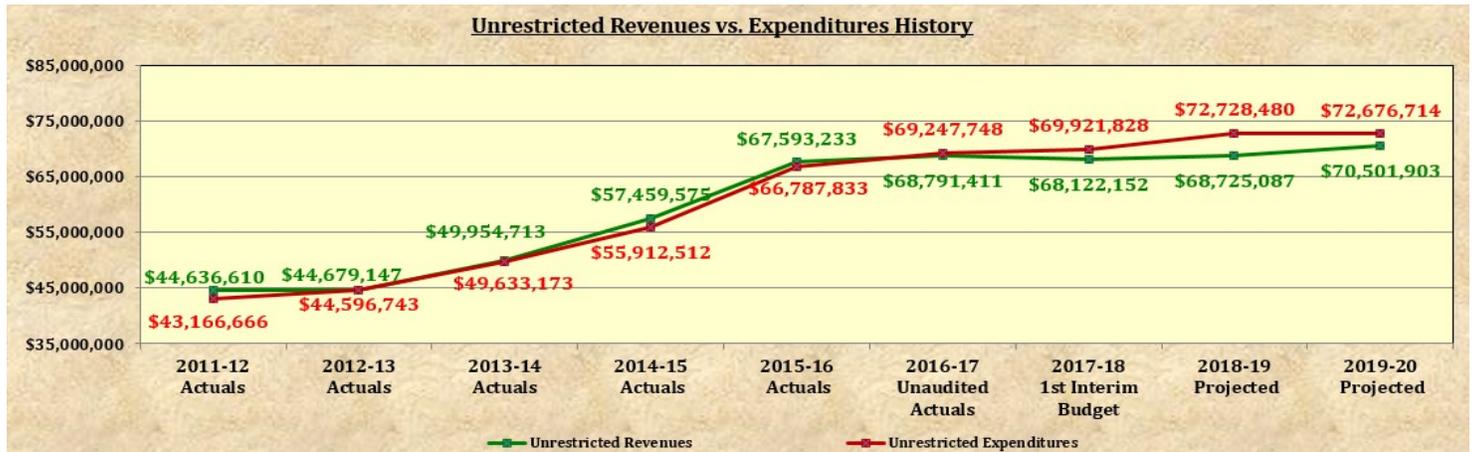
The District dedicates the majority of its General Fund Budget to educational services for its students. As a service related organization, salaries and benefits comprise 78% of Total General Fund expenditures (restricted and unrestricted). Five Percent of total expenditures go to administration. The remainder goes to support the day-to-day operations of educating district students.



FIRST INTERIM REPORT BUDGET UPDATE

A school district's fiscal year begins in July and ends in June of each year. The state provides funding targets for schools to plan the upcoming school year beginning in January, modifies the targets in May, and finalizes funding a year later, one month before the end of the fiscal year in June. School budgets are therefore projections based on financial targets provided by the state.

The **General Fund** is the primary source of revenue that funds Transitional Kindergarten through 8th grade. The district also oversees other dedicated funds which include food services, facility improvements, maintenance, child care, post-employment benefits, and self-insurance funds. All of these funds add up to more than \$91.8 million. As of the First Interim Budget Report dated October 31, 2017, the district's **General Fund** comprised of **unrestricted funds** (may be used for most purposes) and **restricted funds** (restricted for a specific purpose) totaled \$85.7 million, a \$1.2 million decrease from the July 1, 2017 adopted budget. The following chart illustrates a history of the revenues and expenses for unrestricted funds of the General Fund.



The Government Finance Officers Association recommends a budgetary fund balance of no less than two months of regular general fund operating expenditures. SUSD's monthly operating expenses are approximately \$6.7 million per month. The following chart is a summary of the District's General Fund Balances as of the October 31, 2017 Reporting Period adjusted for transfers for restricted purposes such as Special Education and facility improvements. The district's Adopted Budget, and First Interim Reports are located in detail on the district's website from the Business Department Link at www.sylvan.k12.ca.us.

| UNRESTRICTED SOURCES OF FUNDS | |
|---|----------------------|
| Revenue | \$ 52,690,283 |
| Expenditures | <u>-54,489,959</u> |
| Net Increase/Decrease | -1,799,676 |
| Beginning Fund Balance | \$ 15,060,333 |
| Unrestricted Net Increase | <u>-1,799,676</u> |
| Unrestricted Ending Fund Balance | \$ 13,260,657 |

| Components of Unrestricted Ending Fund Balance | | \$ | 13,260,657 |
|--|--|-----------|-------------------|
| 3% State Required Reserve | | \$ | 2,571,507 |
| Revolving Cash | | | 10,000 |
| Insurance Deductible | | | 200,000 |
| | | | - |
| | | | - |
| Total Reserve for Specific Purposes | | \$ | 2,781,507 |
| Unappropriated Fund Balance | | \$ | 10,479,150 |

| RESTRICTED SOURCES OF FUNDS | |
|---------------------------------------|--------------------|
| Revenue | \$ 25,607,690 |
| Expenditures | <u>-31,226,946</u> |
| Net Increase/Decrease | -5,619,256 |
| Beginning Fund Balance | \$ 6,038,148 |
| Restricted Net Decrease | <u>-5,619,256</u> |
| Restricted Ending Fund Balance | \$ 418,892 |

Unappropriated Fund Balance (UFB) Notes:

- 1) UFB is 12.23% of total General Fund Expenditures. The UFB is not savings, but rather the amount of assets in excess of liabilities.
- 2) The amount within a fund balance fluctuates considerably throughout the year, and is a snapshot in time.
- 3) UFB covers cash flow deficits from month to month, and creates a financial mechanism to meet unexpected expenses and emergencies.

BOARD OF TRUSTEES

- Cynthia Lindsey, President, Area 5
- David Collins, Vice President, Area 4
- Christine Harvey, Board Member, Area 3
- Jennifer Miyakawa, Board Member, Area 1
- George Rawe, Board Member, Area 2

SUPERINTENDENT

Debra M. Hendricks

FOR MORE INFORMATION

Sylvan Union School District
Business Services Department
(209) 574-5000 ext. 233

