

Rescue Union School District

12.6.17

	GREEN VALLEY	JACKSON	LAKE FOREST	LAKEVIEW	RESCUE	MARINA VILLAGE	PLEASANT GROVE	Tot.
TR. KDG	19	21	15	20	20	0	0	95
KDG.*	63	68	50	74	80	0	0	335
FIRST	65	70	69	78	66	0	0	348
SECOND	63	62	57	84	74	0	0	340
THIRD	78	81	68	84	75	0	0	386
FOURTH	63	78	65	107	71	0	0	384
FIFTH	69	72	103	106	73	0	0	423
SIXTH	0	0	0	0	0	251	185	436
SEVENTH	0	0	0	0	0	243	154	397
EIGHTH	0	0	0	0	0	271	200	471
SDC		15					14	
*COOL School						7		7
TOTAL	420	467	427	553	459	765	553	3655
Ending 16-17	456	470	470	577	470	773	556	3766
Difference	-36	-3	-43	-24	-11	-8	-3	-111

**Low Housing Projection 2017-18	Variance
100	-5
389	-54
348	0
349	-9
362	24
363	21
393	30
393	43
348	49
438	33
0	
0	
3483	172

*COOL School numbers are not counted in individual school counts only in district total

**Projected enrollment is from Table 10 of the Demographic Study

NPS 4

ENROLLMENT HISTORY

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
2017/2018	NA	3624	3632	3642	3655						
2016/2017	3723	3709	3723	3731	3734	3774	3792	3792	3786	3794	3766
2015/2016	3666	3658	3673	3673	3676	3686	3707	3717	3734	3740	3733
2014/2015	3690	3697	3699	3702	3712	3735	3753	3771	3772	3775	N/A
2013/2014	3797	3775	3770	3776	3774	3797	3804	3821	3823	3825	N/A
2012/2013	3889	3902	3895	3900	3893	3885	3912	3919	3920	3929	N/A
2011/2012	3984	3984	3989	3995	3995	4002	4019	4024	4032	4038	N/A
2010/2011	4124	4088	4070	4071	4074	4083	4092	4099	4097	4095	N/A
2009/2010	4173	4123	4115	4116	4113	4119	4122	4121	4112	4115	4110
2008/2009	4176	4105	4104	4106	4115	4110	4095	4091	4097	4099	4117
2007/2008	4093	4079	4090	4094	4091	4097	4110	4096	4101	4085	4082
2006/2007	3916	3905	3918	3927	3934	3933	3952	3967	3964	3972	3973
2005/2006	3777	3771	3788	3776	3768	3784	3780	3783	3786	3785	3785
Diff 2016-2017 2017-2018	0	-85	-91	-89	-79						
Avg Diff		-85	-88	-88	-86						

ITEM #: 5
DATE: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM: ANNUAL ORGANIZATIONAL
MEETING - Board Officers Selection**

BACKGROUND:

Pursuant to Education Code Section 35143 and District Board Bylaw 9100, the Governing Board shall elect a president and a clerk and/or vice president from its members and appoint a secretary to the Board at the annual organizational meeting.

STATUS:

The Board will nominate and approve the positions of:

President	(BB 9121)
Vice-President	(BB 9100)
Clerk	(BB 9123)

and shall confirm the Superintendent to serve as Secretary to the Board.

FISCAL IMPACT:

N/A

BOARD GOAL:

N/A

RECOMMENDATION:

The Board elect the positions of president, vice-president and clerk of the Board, and confirm the Superintendent to serve as Secretary to the Board.

Rescue Union ESD

Board Bylaw

Organization

BB 9100

Board Bylaws

Annual Organizational Meeting

The Governing Board shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members
2. Appoint a secretary to the Board
3. Authorize signatures
4. Develop a schedule of regular meetings for the year
5. Develop a Board calendar for the year
6. Designate Board representatives

(cf. 9140 - Board Representatives)

(cf. 9320 - Meetings and Notices)

Election of Officers

The Board shall each year elect its entire slate of officers.

Legal Reference:

EDUCATION CODE

5017 Term of Office

35143 Annual organizational meeting date, and notice

35145 Public meetings

GOVERNMENT CODE

54953 Meetings to be open and public; attendance

ATTORNEY GENERAL OPINIONS

68 Ops.Cal.Atty.Gen. 65 (1985)

59 Ops.Cal.Atty.Gen. 619, 621-622 (1976)

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: January 2003 Rescue, California

Rescue Union ESD

Board Bylaw

President

BB 9121

Board Bylaws

The Governing Board shall elect a president from among its members to provide leadership on behalf of the Board and the educational community it serves.

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

(cf. 9100 - Organization)

The president shall preside at all Board meetings. He/she shall:

1. Call the meeting to order at the appointed time
2. Announce the business to come before the Board in its proper order
3. Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference
5. Explain what the effect of a motion would be if it is not clear to every member
6. Restrict discussion to the question when a motion is before the Board
7. Rule on issues of parliamentary procedure
8. Put motions to a vote, and state clearly the results of the vote
9. Be responsible for the orderly conduct of all Board meetings

(cf. 9323 - Meeting Conduct)

The president shall perform other duties in accordance with law and Board policy including, but not limited to:

1. Signing all instruments, acts and orders necessary to carry out state requirements and the will of the Board
2. Consulting with the Superintendent or designee on the preparation of the Board's agendas

(cf. 9322 - Agenda/Meeting Materials)

3. Working with the Superintendent to ensure that Board members have necessary materials and information

4. Subject to Board approval, appointing and dissolving all committees

(cf. 9130 - Board Committees)

5. Calling such meetings of the Board as he/she may deem necessary, giving notice as prescribed by law

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session Purposes and Agendas)

6. Representing the district as governance spokesperson, in conjunction with the Superintendent

(cf. 1112 - Media Relations)

The president shall have the same rights as other members of the Board, including the right to move, second, discuss and vote on all questions before the Board.

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the clerk shall perform the president's duties.

Legal Reference:

EDUCATION CODE

35022 President of the board

35143 Annual organizational meetings; dates and notice

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

Board Presidents' Handbook, revised 2002

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

WEB SITES

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

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

Rescue Union ESD

Board Bylaw

Secretary

BB 9122

Board Bylaws

The Governing Board shall appoint the Superintendent to serve as secretary to the Board. The secretary to the Board shall be responsible for maintaining an accurate and complete record of all Board proceedings and shall:

1. Prepare, distribute and maintain the Board agenda
(cf. 9322 - Agenda/Meeting Materials)
2. Record, distribute and maintain the Board minutes
(cf. 9324 - Minutes and Recordings)
3. Maintain Board records and documents
4. Conduct official correspondence for the Board
5. As directed by the Board, sign and execute official papers
6. Perform other duties as assigned by the Board

(cf. 2111 - Superintendent Governance Standards)

Legal Reference:

EDUCATION CODE

35025 Secretary and bookkeeper

35143 Annual organizational meetings; dates and notice

35250 Duty to keep certain records and reports

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

WEB SITES

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

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

Rescue Union ESD

Board Bylaw

Clerk

BB 9123

Board Bylaws

At the annual organizational meeting, the Governing Board shall elect a clerk from its own membership. (Education Code 35143)

(cf. 9100 - Organization)

The duties of the clerk shall be to:

1. Certify or attest to actions taken by the Board when required
2. Maintain such other records or reports as required by law
3. Sign the minutes of Board meetings following their approval

(cf. 9324 - Minutes and Recordings)

4. Sign documents on behalf of the district as directed by the Board
5. Serve as presiding officer in the absence of the president and vice president

(cf. 9121 - President)

6. Perform any other duties assigned by the Board

Legal Reference:

EDUCATION CODE

- 17593 Repair and supervision of property (duty of district clerk)
- 35038 Appointment of clerk by county superintendent of schools
- 35039 Dismissal of clerk
- 35121 Appointment of clerk in certain city and high school districts
- 35143 Annual organizational meetings
- 35250 Duty to keep certain records and reports
- 38113 Duty of clerk (re provision of school supplies)

GOVERNMENT CODE

- 54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

- CSBA Professional Governance Standards, 2000
- Maximizing School Board Leadership: Boardmanship, 1996

WEB SITES

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

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

ITEM #: 6

DATE: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: BOARD COMMITTEE REPRESENTATIVE APPOINTMENTS

BACKGROUND:

Each December, per Board Bylaws 9130 and 9140, the Board considers committee appointments. The Board may appoint any of its members to serve as its representative on District committees or advisory committees of other public agencies or organizations.

STATUS:

At this meeting, the Board shall appoint a representative and an alternate to the El Dorado County School Boards Association and a representative and an alternate to the El Dorado Schools Financing Authority. Board members serve as an advisory Board representative for a one-year period.

FISCAL IMPACT:

N/A

BOARD GOAL:

N/A

RECOMMENDATION:

The Board appoint a representative to the El Dorado County School Boards Association and an alternate and a representative and an alternate to the El Dorado Schools Financing Authority.

Rescue Union ESD

Board Bylaw

Board Committees

BB 9130

Board Bylaws

The Governing Board may establish a committee whenever it determines that such a committee would benefit the district by providing diverse viewpoints, specialized knowledge or expertise, or increased efficiency. Such committees may be subcommittees of the Board or committees that include members of the community, staff, or other stakeholder groups.

(cf. 1220 - Citizen Advisory Committees)

(cf. 2230 - Representative and Deliberative Groups)

(cf. 9140 - Board Representatives)

Upon establishing a committee, the Board shall clearly define the committee's purpose, any timeline for completion of assigned responsibilities, any stakeholder groups or individuals to be represented on the committee, length of time that committee members are expected to serve, and expectations for reporting to the Board and/or the Superintendent or designee. Unless specifically authorized by the Board to act on its behalf, the committee shall act in an advisory capacity.

Except for subcommittees of the Board, committee members shall, as appropriate, be recommended by the Superintendent or designee and appointed by the Board president, subject to Board approval.

(cf. 9121 - President)

The Superintendent or designee shall provide committee members with information and assistance necessary for the fulfillment of the committee's charges, and may serve as a non-voting advisor to the committee at the discretion of the Board.

Whenever so charged, committees may actively seek input and participation by parents/guardians, staff, community, and students and may consult with local public boards and agencies.

Any committee not required by law may be dissolved when its duties or term has been completed or whenever the Board deems necessary.

Committee Meetings

Unless otherwise exempted by law, Board-created committees shall provide public notice of their meetings and conduct meetings in accordance with Government Code 54950-54963 (the Brown Act).

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

However, Board subcommittees composed solely of less than a quorum of the members of the Board are not subject to open meeting laws unless they are standing committees. Standing committees of the Board, irrespective of membership, are those that have a continuing subject matter jurisdiction or a meeting schedule established by action of the Board. (Government Code 54952)

Standing committees with a continuing subject matter jurisdiction include, but are not limited to, those responsible for providing advice on budgets, audits, Board policy, contracts, and personnel matters at the Board's request.

(cf. 3100 - Budget)
(cf. 3430 - Investing)
(cf. 9310 - Board Policies)

When a majority of the members of the Board attend an open and noticed meeting of a standing committee, the Board members who are not members of the standing committee shall attend only as observers. (Government Code 54952.2)

Whenever any advisory or standing committee, including a committee not otherwise subject to the Brown Act, posts a meeting agenda at least 72 hours in advance of the meeting, that meeting shall be considered as a regular meeting of the Board for purposes of the Brown Act and therefore must be held within district boundaries unless otherwise authorized by law. (Government Code 54954)

Committees may meet in a closed session during a regular or special meeting only for those purposes specifically authorized by law for closed sessions held by the Board.

(cf. 9321 - Closed Session Purposes and Agendas)

Legal Reference:

EDUCATION CODE

35010 Control of district; prescription and enforcement of rules

35024 Executive committee

35160 Authority of governing boards

35160.1 Broad authority of school districts

GOVERNMENT CODE

54950-54963 The Brown Act, especially:

54952 Legislative body, definition

54952.2 Definition of meeting

54954 Time and place of regular meetings; special meetings; emergencies

54954.3 Opportunity for public to address legislative body

54957 Closed session purposes

COURT DECISIONS

Frazer v. Dixon Unified School District, (1993) 18 Cal.App.4th 781

ATTORNEY GENERAL OPINIONS

81 Ops.Cal.Atty.Gen. 156 (1998)

80 Ops.Cal.Atty.Gen. 308 (1997)

79 Ops.Cal.Atty.Gen. 69 (1996)

Management Resources:

CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, 2009

WEB SITES

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

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

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: October 8, 2013

Rescue Union ESD

Board Bylaw

Board Representatives

BB 9140

Board Bylaws

The Governing Board may appoint any of its members to serve as its representatives on district committees or advisory committees of other public agencies or organizations. Due to open meeting law requirements, a majority of the Board shall not be appointed to serve on the same committee.

(cf. 9270 - Conflict of Interest)

(cf. 9320 - Meetings and Notices)

When making such appointments, the Board shall clearly specify, on a case-by-case basis, what authority and responsibilities are involved. Board representatives shall not grant district support or endorsement for any activity without prior Board approval.

If a committee discusses a topic on which the Board has taken a position, the Board member may express that position as a representative of the Board. When contributing individual ideas or opinions on other topics, he/she shall make it clear that he/she is speaking as an individual, not on behalf of the Board.

(cf. 1220 - Citizen Advisory Committees)

(cf. 9010 - Public Statements)

(cf. 9130 - Board Committees)

At its annual organizational meeting, the Board shall designate one Board member as its representative to elect members to the county committee on school district organization. (Education Code 35023)

The Board shall provide the representative with nominees to this committee.

A Board member is eligible to serve as a member of the county committee on school district organization. (Education Code 4007)

(cf. 9100 - Organization)

Legal Reference:

EDUCATION CODE

4000-4014 County committees on school district organization

35020-35046 School district officers and agents (power of governing board to employ or

appoint)
35160 Authority of governing boards
GOVERNMENT CODE
54952.2 Meetings

Bylaw RESCUE UNION SCHOOL DISTRICT
adopted: January 2003 Rescue, California

**RESCUE UNION SCHOOL DISTRICT
BOARD ADVISORY COMMITTEE REPRESENTATIVES**

YEAR	El Dorado County School Boards Association <small>(meets every other month)</small>	El Dorado Schools Financing Authority - CFD/#1 <small>(meets once a year)</small>
2010	Ellen Driscoll	5:30 pm June __, 2010 Buckeye D.O. Suzanna George, Rep Serena Posner, Alternate
2011	Ellen Driscoll	5:30 pm June 23, 2011 Rescue D.O. Suzanna George, Rep Serena Posner, Alternate
2012	Ellen Driscoll Alt. - Erike Young	5:30 pm June 28, 2012 EDUHSD Board Room Kim White, Rep Suzanna George, Alternate
2013	Ellen Driscoll Alt. - Erike Young	5:30 pm June 27, 2013 BUSD Board Room Kim White, Rep
2014	Suzanna George Alt: - Ellen Driscoll	5:30 pm June 26, 2014 RUSD Board Room Kim White Alt. - Serena Posner
2015	Suzanna George Alt: - Ellen Driscoll	5:30 pm June 25, 2015 EDUHSD Board Room Kim White Alt. - Serena Posner
2016	Suzanna George Alt. - Nancy Brownell	5:30 pm June 30, 2016 BUSD Board Room Kim White Alt. Serena Posner
2017	Suzanna George Alt. - Tagg Neal	5:30 pm June TBD RUSD Board Room Kim White Alt. - Stephanie Kent
2018		5:30 pm June TBD EDUHSD Board Room

Note: Appointments for following year, example - Year 2017 decided in December of 2016

ITEM #: 7

DATE: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Certification of District Signatures**

BACKGROUND:

Pursuant to Education Code Section 35143, 42632, 42633 and District Board Bylaw 9100, the annual Governing Board shall authorize signatures at the annual organizational meeting.

STATUS:

The attached Certification of Signatures reflects a change of Board Officers.

FISCAL IMPACT:

N/A

BOARD GOAL:

N/A

RECOMMENDATION:

District administration recommends the Board of Trustees approve the Certification of Signatures.

Certification of Signatures

Rescue Union School District

Name of School District

As clerk/secretary to the governing board of the above named school district, I certify that the signatures shown below in Column 1 are of the members of the governing board. I certify that the signatures as shown in column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provision of Education Code Sections:

K-12 Districts: 35143, 42632, and 42633
Community College Districts: 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board. These approved signatures are valid for the period of December 2017 to December 2018, in accordance with governing board approval dated **December 12, 2017**.

Column 1	Column 2
Signatures of Members of the Governing Board	Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary, or Commercial Payments, Notices of Employment and Contracts.
Signature:	Signature:
Typed Name: I	Typed Name: Cheryl Olson
Title: President of the Board of Trustees/Education	Title: Superintendent

Signature:	Signature:
Typed Name:	Typed Name: Sean Martin
Title: Clerk/Secretary of the Board of Trustees/Education	Title: Assistant Superintendent of Business Services

Signature:	Signature:
Typed Name:	Typed Name:
Title: Vice President of the Board of Trustees/Education	Title:

Signature:	Signature:
Typed Name:	Typed Name:
Title: Member of the Board of Trustees/Education	Title:

Signature:	Signature:
Typed Name:	Typed Name:
Title: Member of the Board of Trustees/Education	Title:

Signature:	Signature:
Typed Name:	Typed Name:
Title:	Title:

Signature: _____
 Clerk/Secretary to the Board

ITEM #: 8
DATE: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Adoption of Board Meeting Calendar and Board Protocol

BACKGROUND:

Pursuant to Education Code 35140, the Board shall adopt a yearly calendar specifying the date, time and place of each regular meeting.

STATUS:

The Board will approve the 2018 Board meeting calendar, the 2019 tentative Board meeting calendar, the time and place of each regular meeting and Board protocol.

FISCAL IMPACT:

N/A

BOARD GOAL:

N/A

RECOMMENDATION:

The Board approve the 2018 Board meeting calendar, the 2019 tentative Board meeting calendar, specifying the date time and place of Board Meetings and Board protocol.

RESCUE UNION SCHOOL DISTRICT

**ANNUAL BOARD MEETING CALENDAR,
PLACE, TIME AND BOARD PROTOCOL**

CALENDAR:

See Attached Calendar

PLACE (unless otherwise posted):

Board Room
Rescue Union School District Office
2390 Bass Lake Road
Rescue, CA 95672

TIME (unless otherwise posted):

6:30 P.M.
Closed Sessions will be held at 5:30 P.M. when necessary

BOARD PROTOCOL (unless otherwise posted):

Robert's Rules of Order
Board Policies
Board Meeting Brochure



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future, Together"

	Holiday
	Board Meeting
	Board Study Session
	Special Board Meeting

2018 Board Meeting Calendar

Board Approved:

Regular Meeting: 5:30 p.m. Closed Session: 6:30 p.m. Open Session ~ Study Session 5:30 p.m.

JAN				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

FEB				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28		

MAR				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	26
26	27	28	29	30

APR				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

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

Dec 13 - Board Items Due

- 1 *New Year's Day*
- 3 *Winter Break Ends*
- 15 *Martin Luther King Jr. Day*

Jan 31- Board Items Due

- 12 *Lincoln's Day (observed)*
- 19 *President's Day (Washington's Day)*

Mar 1- Board Items Due

- 26 *Spring Break Begins*

Mar 21 - Board Items Due

- 2 *Spring Break Ends*

Apr 26 - Board Items Due

- 28 *Memorial Day*

JUN				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

JULY				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

AUG				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

SEPT				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

OCT				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

May 31 - Board Items Due
Jun 14 - Board Items Due

Board Meeting Date
TBA, as Needed

- 4 *Independence Day*

Aug 2- Board Items Due

Aug 29- Board Items Due

- 3 *Labor Day*

Sep 27- Board Items Due

NOV				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

DEC				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

Oct 31- Board Items Due

- 12 *Veteran's Day (observed)*
- 19-23 *Thanksgiving Break*

Nov 29 - Board Items Due

- 19 *Winter Break Begins*



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future, Together"

	Holiday
	Board Meeting
	Board Study Session
	Special Board Meeting

2018 Board Meeting Calendar

Board Approved:

Regular Meeting: 5:30 p.m. Closed Session: 6:30 p.m. Open Session ~ Study Session 5:30 p.m.

JAN				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

FEB				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28		

MAR				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	26
26	27	28	29	30

APR				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

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

Dec 13 - Board Items Due

- 1 *New Year's Day*
- 3 *Winter Break Ends*
- 15 *Martin Luther King Jr. Day*

Jan 31- Board Items Due

- 12 *Lincoln's Day (observed)*
- 19 *President's Day (Washington's Day)*

Mar 1- Board Items Due

- 26 *Spring Break Begins*

Mar 21 - Board Items Due

- 2 *Spring Break Ends*

Apr 26 - Board Items Due

- 28 *Memorial Day*

JUN				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

JULY				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

AUG				
M	T	W	T	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

SEPT				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

OCT				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

May 31 - Board Items Due
Jun 14 - Board Items Due

Board Meeting Date
TBA, as Needed

- 4 *Independence Day*

Aug 2- Board Items Due

Aug 29- Board Items Due

- 3 *Labor Day*

Sep 27- Board Items Due

NOV				
M	T	W	T	F
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Oct 31- Board Items Due

- 12 *Veteran's Day (observed)*
- 19-23 *Thanksgiving Break*

Nov 29 - Board Items Due

- 19 *Winter Break Begins*



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future, Together"

	Holiday
	Board Meeting
	Board Study Session
	Special Board Meeting

2019 Board Meeting Calendar TENTATIVE Board Approved

Regular Meeting: 5:30 p.m. Closed Session: 6:30 p.m. Open Session ~ Study Session 5:30 p.m.

JAN					FEB					MAR					APR					MAY				
M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F
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14	15	16	17	18	11	12	13	14	15	11	12	13	14	15	15	16	17	18	19	13	14	15	16	17
21	22	23	24	25	18	19	20	21	22	18	19	20	21	22	22	23	24	25	26	20	21	22	23	24
28	29	30	31		25	26	27	28		25	26	27	28	29	29	30				27	28	29	30	31

Dec 13 - Board Items Due
 1 *New Year's Day*
 2 *Winter Break Ends*
 21 *Martin Luther King Jr. Day*

Jan 31- Board Items Due
 15 *Lincoln's Day (observed)*
 18 *President's Day (Washington's Day)*

Feb 28- Board Items Due

Mar 28 - Board Items Due
 15 *Spring Break Begins*
 22 *Spring Break Ends*

Apr 25 - Board Items Due
 27 *Memorial Day (observed)*

JUN				
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May 30 - Board Items Due
Jun 13 - Board Items Due

Board Meeting Date
TBA, as Needed
 4 *Independence Day*

Aug 1- Board Items Due

Aug 28- Board Items Due
 2 *Labor Day*

Sep 26- Board Items Due

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30	31			

Oct 30- Board Items Due
 11 *Veteran's Day*
 25-29 *Thanksgiving Break*

Nov 21 - Board Items Due
 18 *Winter Break Begins*



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future, Together"

- Holiday
- Board Meeting
- Board Study Session
- Special Board Meeting

2019 Board Meeting Calendar TENTATIVE Board Approved

Regular Meeting: 5:30 p.m. Closed Session: 6:30 p.m. Open Session ~ Study Session 5:30 p.m.

JAN				
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Dec 13 - Board Items Due

- 1 New Year's Day
- 2 Winter Break Ends
- 21 Martin Luther King Jr. Day

Jan 31- Board Items Due

- 15 Lincoln's Day (observed)
- 18 President's Day (Washington's Day)

Feb 28- Board Items Due

Mar 28 - Board Items Due

- 15 Spring Break Begins
- 22 Spring Break Ends

Apr 25 - Board Items Due

- 27 Memorial Day (observed)

JUN				
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May 30 - Board Items Due
Jun 13 - Board Items Due

Board Meeting Date
TBA, as Needed

- 4 Independence Day

Aug 1- Board Items Due

Aug 28- Board Items Due

- 2 Labor Day

Sep 26- Board Items Due

NOV				
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DEC				
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23	24	25	26	27
30	31			

Oct 30- Board Items Due

- 11 Veteran's Day
- 25-29 Thanksgiving Break

Nov 21 - Board Items Due

- 18 Winter Break Begins

ITEM #: 9

DATE: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Community Relations

BACKGROUND:

The Board of Trustees recognizes the importance of communication. A goal of the Board and for the Superintendent is to improve methods of communication to parents and the wider community to enhance awareness of specific site-based and District information, and to identify and highlight specialized programs.

STATUS:

The Board will discuss the proposal for community relations through social media for the District. This would improve communication in a modern, more accessible format, assist us in promoting the District and help to create a sense of community by improving engagement.

FISCAL IMPACT:

Total compensation for work and print advertising not to exceed \$18,000.00 for the 2017-2018 school year, utilizing one-time funding.

BOARD GOAL:

Board Focus Goal III – COMMUNICATION/COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

RECOMMENDATION:

Discussion and possible consideration for action.

Proposal for Community Relations through Social Media for RUSD

December 2017 – June 2018

Objectives

- To PROMOTE the District positively and regularly to families and the community and thereby *improve retention rates*
- To PRESENT our schools (with special emphasis on middle schools) as thriving, forward-thinking hubs of 21st century learning and in so doing *increase enrollment rates*
- To COMMUNICATE effectively and efficiently with small, consumable bites of information in a modern, accessible format and thus *increase overall awareness and positive perception of the District*
- To create a sense of COMMUNITY between families and community members in our shared successes and goals and therefore *improve engagement within the District*

Contract and Process

- Create active social media accounts to be updated at a minimum of weekly
- Meet weekly to discuss strategy and messaging
- Establish relationships across the District to drive content with images and draft content
- Create marketing plan to drive engagement in social media
- Initial start-up would be 10-15 hours per week through January. From February through June, time allocation would be up to 10 hours per week.
- Hourly rate is \$50
- Total compensation for work and print advertising not to exceed \$18,000 for the 2017-2018 school year

Evaluation

- Online engagement measured by participation and reach
- Survey results on effectiveness of our communication and inclusivity
- Positive feedback on surveys regarding the District in general

Item #: 10

Date: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: AB 119 New Employee Orientation

BACKGROUND:

Assembly Bill 119 requires public employers to provide union representatives mandatory access to any new employee orientation.

STATUS:

The Board will consider approval of the attached MOU with CSEA. The MOU states the District will submit new employee contact data to CSEA on a monthly basis as well as a periodic update of employee contact data in September, January and May. The MOU also allows for three hours of release time per month for one CSEA representative to attend new employee orientation.

FISCAL IMPACT:

The allowance of up to three hours of release time per month for one CSEA representative.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract, retain and support diverse staff of knowledgeable, skilled dedicated employees committed to providing and supporting quality education.

RECOMMENDATION:

Board approves the attached MOU with CSEA.

**NEW EMPLOYEE ORIENTATION MEMORANDUM OF UNDERSTANDING
BETWEEN THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA) AND
RESCUE UNION SCHOOL DISTRICT (RUSD)**

NOVEMBER 17, 2017

COMMENTS

AB 119 (2017) adds sections 3555-3559 to the Government Code and amends the Public Records Act at Government Code Section 6254.3. It requires that, absent a waiver by CSEA, RUSD is required to (1) give CSEA 10 days' notice of every orientation session absent an urgent critical unforeseen need, (2) provide CSEA with access to new hires during any orientation session, (3) provide CSEA with contact information on new hires within 30 days of hire or the first pay period of the month after the employee is hired, whichever is later, and (4) also provide CSEA with a list of all employees' names and contact information every 120 days.

Please note: Newly hired employees may, in accordance with the Public Records Act (PRA), request not to have their home address, home telephone number, personal cellular telephone number, and birth date provided to their exclusive representative. Under the PRA, this personal information is *not* open to *public* disclosure, but *is* open to the exclusive representative, unless the employee affirmatively requests otherwise. (*County of Los Angeles v. Los Angeles County Employee Relations Commission* (2013) 56 Cal.4th 905.) The employer may not encourage employees to make such a request.

1. DISTRICT NOTICE TO CSEA OF NEW HIRES

- a) RUSD shall provide CSEA notice of any newly hired employee, within ten (10) days of date of hire, via an electronic mail. Please include the following information: full legal name, date of hire, classification, and site.

2. EMPLOYEE INFORMATION

- a) "Newly hired employee" or "new hire" means any employee, whether permanent, full time, part time, hired by RUSD, and who is still employed as of the date of the new employee orientation. It also includes all employees who are or have been previously employed by RUSD and whose current position has placed them in the bargaining unit represented by CSEA. For those latter employees, for purposes of this article only, the "date of hire" is the date upon which the employee's employee status changed such that the employee was placed in the CSEA unit.
- b) RUSD shall provide CSEA with contact information on the new hires. The information will be provided to CSEA electronically via a mutually agreeable secure FTP site or service, on the last working day of the month in which they were hired. This contact information shall include the following items:

NEW EMPLOYEE ORIENTATION MEMORANDUM OF UNDERSTANDING
BETWEEN THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA) AND
RESCUE UNION SCHOOL DISTRICT (RUSD)

NOVEMBER 17, 2017

- i. First Name;
- ii. Middle initial;
- iii. Last name;
- iv. Suffix (e.g. Jr., III)
- v. Job Title;
- vi. Department;
- vii. Primary worksite name;
- viii. Work telephone number;
- ix. Home Street address (incl. apartment #)
- x. City
- xi. State
- xii. ZIP Code (5 or 9 digits)
- xiii. Home telephone number (10 digits);
- xiv. Hire date;
- xv. Personal cell phone number (if available);
- xvi. Personal email address (if available);
- xvii. Birthdate;
- xviii. Employee ID.

This information shall be provided to CSEA regardless of whether the newly hired employee was previously employed by the District.

- c) Periodic Update of Contact Information: RUSD shall provide CSEA with a list of all bargaining unit member names and contact information at the end of September, January and May. The information will be provided to CSEA electronically via a mutually agreeable secure FTP site or service. This contact information shall also include the following information:

- i. First Name;
- ii. Middle initial;
- iii. Last name;
- iv. Suffix (e.g. Jr., III)
- v. Job Title;
- vi. Department;
- vii. Primary worksite name;
- viii. Work telephone number;
- ix. Home Street address (incl. apartment #)

**NEW EMPLOYEE ORIENTATION MEMORANDUM OF UNDERSTANDING
BETWEEN THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA) AND
RESCUE UNION SCHOOL DISTRICT (RUSD)**

NOVEMBER 17, 2017

- x. City
- xi. State
- xii. ZIP Code (5 or 9 digits)
- xiii. Home telephone number (10 digits);
- xiv. Hire date;
- xv. Personal cell phone number (if available);
- xvi. Personal email address (if available);
- xvii. Birthdate;
- xviii. Employee ID.

3. NEW EMPLOYEE ORIENTATION

- a) “New employee orientation” means the onboarding process of a newly hired public employee, whether in person, online, or through other means or mediums, in which employees are advised of their employment status, rights, benefits, duties and responsibilities, or any other employment-related matters.
- b) RUSD shall provide CSEA mandatory access to its new employee orientations. CSEA shall receive not less than ten (10) days’ notice in advance of an orientation, except that a shorter notice may be provided in a specific instance where there is an urgent need critical to the District’s operations that was not reasonably foreseeable.
 - i. CSEA shall have up to three (3) hours of paid release time per month for one (1) CSEA representative to conduct the orientation session by whatever means chosen by CSEA. Said release time shall not be counted against the total release time contained elsewhere in the collective bargaining agreement. The CSEA Labor Relations Representative may also attend the orientation session.
 - ii. In the event that the CSEA representative requires a substitute, RUSD requests at least 24 hours’ notice.
- c) The District shall include the CSEA membership application in any employee orientation packet of District materials provided to any newly hired employee. CSEA shall provide the copies of the CSEA membership applications to the District for distribution.
- d) During CSEA’s orientation session, no District manager or supervisor or non-unit employee shall be present.

4. DURATION OF AGREEMENT

**NEW EMPLOYEE ORIENTATION MEMORANDUM OF UNDERSTANDING
BETWEEN THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA) AND
RESCUE UNION SCHOOL DISTRICT (RUSD)**

NOVEMBER 17, 2017

- a) Term: This Agreement shall remain in full force and effect from the date this Agreement is signed, through June 30, 2019 and shall be automatically renewed from year to year unless either party serves written notice upon the other between March 1 and April 1, 2018, or any subsequent anniversary date, of its desire to modify the Agreement. If negotiations for a subsequent Agreement continue after June 30, 2019, the provisions of this Agreement shall remain in effect until the negotiation of a new Agreement is completed. In the event an agreement is not reached within sixty (60) days after the demand to negotiation, either party can make a demand for interest arbitration.
 - i. Unless mutually agreed to by the Parties, there shall be no reopening of negotiations on this during the life of the Agreement from the date this Agreement is signed, through June 30, 2019.
- b) Savings Clause: If during the life of the Agreement there exists any applicable law, rule, regulation or order issued by governmental authority, other than the District, which shall render invalid or restrain compliance with or enforcement of any provision contained within this Agreement, it shall not invalidate any unaffected remaining portion(s). The remaining portion(s) shall continue in full force and effect. Upon written notification by one of the Parties to the other, any portion of the Agreement that is invalidated in accordance with this Article shall be opened for negotiations within thirty (30) days of the invalidation.
- c)

RUSD

CSEA

DATE

DATE

CSEA LRR

DATE

**NEW EMPLOYEE ORIENTATION MEMORANDUM OF UNDERSTANDING
BETWEEN THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA) AND
RESCUE UNION SCHOOL DISTRICT (RUSD)**

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- c)

Cheryl Olson

RUSD

CSEA

11/20/17

DATE

DATE

CSEA LRR

DATE

NEW EMPLOYEE ORIENTATION MEMORANDUM OF UNDERSTANDING
BETWEEN THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA) AND
RESCUE UNION SCHOOL DISTRICT (RUSD)


NOVEMBER 17, 2017

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- i. Unless mutually agreed to by the Parties, there shall be no reopening of negotiations on this during the life of the Agreement from the date this Agreement is signed, through June 30, 2019.
- b) Savings Clause: If during the life of the Agreement there exists any applicable law, rule, regulation or order issued by governmental authority, other than the District, which shall render invalid or restrain compliance with or enforcement of any provision contained within this Agreement, it shall not invalidate any unaffected remaining portion(s). The remaining portion(s) shall continue in full force and effect. Upon written notification by one of the Parties to the other, any portion of the Agreement that is invalidated in accordance with this Article shall be opened for negotiations within thirty (30) days of the invalidation.
- c)

RUSD


CSEA

DATE


DATE


CSEA LRR

11/28/17
DATE

Item #: 11

Date: December 12, 2017

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Resource Specialist Caseload Waiver

BACKGROUND:

Amanda Coyne, Resource Specialist Teacher, is requesting a waiver of the 28 student classroom maximum.

STATUS:

The Board will consider approval of the attached Caseload Waiver. The California Department of Education requires the submission of a Specific Waiver Request for Resource Specialist Caseload when class size exceeds 28. The waiver is requested by the teacher and requires Board and Superintendent approval.

FISCAL IMPACT:

A teacher is entitled to a daily stipend of up to \$45/day when their classroom size exceeds 28 students/day. This amount can fluctuate depending upon the class size. If class size is over by one, the stipend is \$15/day; two and stipend is \$30/day; three and above, the stipend is \$45/day.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract, retain and support diverse staff of knowledgeable, skilled dedicated employees committed to providing and supporting quality education.

RECOMMENDATION:

The Board approves the attached Caseload Waiver.

SPECIFIC WAIVER REQUEST FOR RESOURCE SPECIALIST CASELOAD
To be completed by the ADMINISTRATOR

1. SELPA / District / COE Name:
El Dorado County SELPA / Rescue USD / El Dorado County Office of Education
2. Name of Resource Specialist*: Amanda Coyne
3. School / District Assignment: Green Valley Elementary School / Resource Specialist Teacher
4. Status: Permanent Probation Temporary
5. Number of students 29 (Caseload) proposed number of students 32
6. Full time Equivalent (FTE%): 1.0
7. Number of periods or hours taught by Resource Specialist: Periods Hours 7.25
8. Average number of students per hour taught: 9
9. Indicate amount of Instructional Aide time: 25 (hours) to be provided to this resource specialist with this waiver.
Note: At least 5 hours of aide time is required when the caseload is over 28, per CCR, Title 5, Section 3100(d)(2).
10. Provide assurance that the waiver will not hinder the implementation of a student's individualized educational program (IEP) for all students involved with the waiver or compliance with specified federal law, per CCR, Title 5, Section 3100(d):
The District will ensure that all students' IEPs will be implemented as written.
11. Explain what extraordinary fiscal or program circumstances resulted in this request for excess caseload, per CCR, Title 5, Section 3100(d):
There has been a recent increase of students with IEPs in the District. Resource Specialist Programs at neighboring schools are too full to take overflow students.
12. Indicate how your plan of action to resolve conditions by the time the waiver expires or is denied by the SBE, per CCR, Title 5, Section 3100(d)(1):
The District is considering hiring an additional Resource Specialist Teacher to provide services to students at this school site.

Administrator/Designee Name and Title: Laura Hendrix

Telephone number (and extension): (530) 672-4804

Date: 10/26/2017

SPECIFIC WAIVER REQUEST FOR RESOURCE SPECIALIST CASELOAD
To be completed by the RESOURCE SPECIALIST (Teacher)

Name: Amanda Coyne
Assigned at: Green valley

1. Is the information in Items 1 – 12 on the attached SW _ RSC _ Administrator form an accurate reflection of your current assignments, personal data, FTE, your caseload, number of periods taught and average number of students?

Yes No

If not, please state where you believe these facts or numbers differ:

2. Will all students served receive all of the services called for in their IEP's? Can you reasonably manage the excess caseload in relation to the programmatic condition you face, including, but not limited to, student age level, age span, and behavioral characteristics; number of curriculum levels taught at any one time or any given session, and intensity of student instructional needs. Please explain:

Yes, all students served will receive all of the services called for in their IEPs.

3. Can you reasonably manage the excess caseload in relation to your student contact time, and other assigned duties? Please explain:

Yes I can reasonably manage the excess caseload in relation to my student contact time

4. EC Section 56362(c) states that no resource specialist shall have a caseload which exceeds 28 students, per CCR, Title 5, Section 3100. Regulations allow your agency to request a waiver of the EC, providing certain conditions are met, and that in no circumstance may your caseload be raised to above 32 students.

Indicate your position regarding this waiver request by a check mark in one box:

AGREE – to the increase in my student caseload from 28 students to not more than 32 students.

DISAGREE – to an increase in my student caseload over the 28 students. If disagreeing, provide rational below:

5. Indicate a check mark in the appropriate box:

I did not have a student caseload of more than 28 during the last school year.

I did have a student caseload of more than 28 during the last school year. If yes, please respond below:

(a) Did you have an approved waiver for this caseload? Yes ___ No ___

(b) Specify which months / weeks you were over caseload: From ___ to ___

(c) Other pertinent information: _____

I have had a student caseload of **more than 28** for **more than two consecutive years**.

6. Instructional Aide time currently receiving: 25 hours (prior to increased caseload).

7. Any additional Aide time with this waiver? 0 total hours after increase.

ac I hereby certify that the information provided on this application is true and correct (please initial).

Date: 11/1/17

Telephone number (and extension): _____

RESCUE UNION SCHOOL DISTRICT**AGENDA ITEM: Revised Yard Supervisor Job Description and Classified Salary Schedule****BACKGROUND:**

Assembly Bill 670 was recently passed, requiring the inclusion of part-time playground positions into classified service. This change is effective January 1, 2018. Currently, the District classifies these positions as substitutes. While a job description existed for the substitute position, the attached job description was revised to include crossing guard duties and to clarify and update who the position reported to.

The Yard Supervisor position had a separate salary schedule when the position was not part of classified collective bargaining group. Attached is a revised classified salary schedule which includes the Yard Supervisor position.

All new job descriptions and revisions require Board approval.

STATUS:

The Board will consider the approval of the updated Yard Duty job description and classified salary schedule.

FISCAL IMPACT:

This position is now eligible for the benefits extended to all classified positions, including sick time, vacation time, holiday pay and, if eligible, PERS and health benefits. This extra cost is budgeted to be approximately \$100,000.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract, retain and support diverse staff of knowledgeable, skilled dedicated employees committed to providing and supporting quality education.

RECOMMENDATION:

Board approves the updated yard supervisor job description and classified salary schedule.

Rescue Union School District

Classified Salary Schedule

2017-2018

Step:

Established Classification:	A	B	C	D	E	F
Yard Supervisor	13.61	14.29	15.00	15.75	16.54	17.37
Food Service Worker	14.14	14.85	15.59	16.37	17.19	18.05
Instructional Assistant (Prior to 2008/09)	14.38	15.10	15.86	16.65	17.48	18.35
Health Office Aide	14.38	15.10	15.86	16.65	17.48	18.35
Inst Asst Paraeducator*	14.98	15.73	16.52	17.35	18.22	19.13
IA Special Day Class Paraeducator	14.98	15.73	16.52	17.35	18.22	19.13
Learning Center/RSP Paraeducator	14.98	15.73	16.52	17.35	18.22	19.13
Itinerant Independence Facilitator/ Behavior Paraeducator*	15.32	16.09	16.89	17.73	18.62	19.55
IA Special Health Care Services	15.73	16.52	17.35	18.22	19.13	20.09
Office Clerk	15.73	16.52	17.35	18.22	19.13	20.09
Food Service Worker II - Cook	16.96	17.81	18.70	19.64	20.62	21.65
Custodian	17.23	18.09	18.99	19.94	20.94	21.99
Library/Media Coordinator	17.44	18.31	19.23	20.19	21.20	22.26
Student Services Secretary	17.44	18.31	19.23	20.19	21.20	22.26
Inst Asst Computer Lab	17.44	18.31	19.23	20.19	21.20	22.26
Sign Language Interpreter	17.44	18.31	19.23	20.19	21.20	22.26
Braille Translator	17.44	18.31	19.23	20.19	21.20	22.26
Community/School Liaison	17.44	18.31	19.23	20.19	21.20	22.26
Inst Asst Bilingual	17.44	18.31	19.23	20.19	21.20	22.26
Media Technology Services Clerk	17.44	18.31	19.23	20.19	21.20	22.26
Utility/Maintenance Technician	17.83	18.72	19.66	20.64	21.67	22.75
Warehouse Person	17.83	18.72	19.66	20.64	21.67	22.75
Bus Driver	18.04	18.94	19.89	20.88	21.92	23.02
Lead Custodian	18.76	19.70	20.69	21.72	22.81	23.95
School Secretary	18.76	19.70	20.69	21.72	22.81	23.95
Support Services Secretary	18.76	19.70	20.69	21.72	22.81	23.95
Support Services Secretary - MOT	18.76	19.70	20.69	21.72	22.81	23.95
Dispatcher/Relief Bus Driver	18.76	19.70	20.69	21.72	22.81	23.95
Assistant Mechanic	19.23	20.19	21.20	22.26	23.37	24.54
Lead Maintenance Technician	21.75	22.84	23.98	25.18	26.44	27.76
Health Office Nurse (RN/LVN)	21.75	22.84	23.98	25.18	26.44	27.76
Nurse (RN/LVN) Instructional Asst	21.75	22.84	23.98	25.18	26.44	27.76
Bus Driver Trainer	19.84	20.83	21.87	22.96	24.11	25.32
Accounts Payable Clerk	20.25	21.26	22.32	23.44	24.61	25.84
Mechanic**	23.00	24.15	25.36	26.63	27.96	29.36
Technology Support Specialist	25.02	26.27	27.58	28.96	30.41	31.93
Accountant	25.02	26.27	27.58	28.96	30.41	31.93
Lead Maint Tech - HVAC Emphasis	25.42	26.69	28.02	29.42	30.89	32.43
Database Support Specialist***	27.72	29.10	30.56	32.09	33.69	35.38

Steps: A - F yearly

Longevity increments will apply:

After the 10th year of service in the District - 5% added to Step F
 After the 15th year of service in the District - 5% added to Step 10
 After the 20th year of service in the District - 5% added to Step 15
 After the 25th year of service in the District - 5% added to Step 20

District Paid Medical Insurance Cap: \$487.00 effective 10/01/11;

Rates based on FTE/hrs/week (Standardized Ins Calculation)

*New Job Descriptions - Board Approved June 10, 2008

Dispatcher/Relief Bus Driver position added effective 07/01/11

IA Specialized Needs changed to IA Special Day Class Para eff 05/08/12

Health Office Aide II changed to Health Office Nurse eff 06/25/13

**New Job Description - Board Approved June 25, 2013

Learning Center/Resource Specialist Program Para added eff 07/01/13

Nurse (RN/LVN) Instructional Assistant added eff 07/01/13

Health Office Nurse/Nurse IA salary increase eff 07/01/14

***New Job Description - Board Approved 11/15/16

Yard Supervisor added eff 01/01/18

FAQ – Changes to Yard Supervision Positions

Due to new Education Code, the district is required to include all Yard Supervision positions under the Classified Collective Bargaining Unit Contract. This will result in changes in these positions, including how they are hired, scheduled, and paid.

Below is a list of Frequently Asked Questions (FAQs) to answer anticipated questions about the changes.

Why are we making changes to the Yard Supervision positions?

On October 8, 2017, Governor Jerry Brown signed Assembly Bill 670 (Chapter 582/2017), which deletes a provision of Education Code Section (E.C.) 45103 that exempts part-time playground positions from the classified service. In other words, part-time playground employees will become part of the classified union.

What are Yard Supervisors currently classified as?

All Yard Supervisors and Crossing Guards are currently considered unrepresented groups and are considered substitutes. Substitutes do not receive many of the benefits that represented groups (i.e., classified, certificated, confidential, management, and administration) receive.

What additional benefits do I receive if I take a represented position?

This new law affords the rights and privileges of being members of the classified service to those part-time playground employees who do not already hold another classified position. Such rights and privileges include:

- Accrual of vacation time
- Paid holidays
- Other paid leaves provided by law
- Longevity
- Probationary or permanent status
- Notice of layoff and rights to reemployment

When does this change take effect?

The new Education Code takes effect January 1, 2018. The district plans to have all the positions posted prior to this date and have as many positions filled as possible when school starts back on January 4. Those positions that do not have new hires placed will have substitutes until the positions are filled.

What is the process for applying and getting hired?

The principals have created positions that meet the unique needs of each school site's bell schedule. These positions will have consistent hours each day for the remainder of the school year.

The positions will be posted internally (posting information is placed in offices/break areas) for five days. If positions remain open, they will be posted externally until filled.

Principals will coordinate the hiring process with Human Resources, and positions will be offered with a start date of January 4. If you accept the position, you will meet with HR staff to complete all required paperwork.

What is my status with the district if I am no longer a substitute?

Yard Supervision positions were considered substitute positions. As a result of the Ed Code changes, the district will be creating and hiring permanent Yard Supervisor positions. All new hires will be in probationary status for the first six months. After that time, employee status will be considered permanent.

What if I wish to stay a substitute?

Those who cannot commit to a consistent schedule or do not have interest in taking a permanent position with the district will still have opportunities to work as a substitute Yard Supervisor in the district. However, it should be noted that after January 1 all substitutes will be paid at the first step (\$13.61/hour), which is the standard practice for positions that are under union contract.

What will my new schedule be?

Schedules for each position and site will be unique based upon the need of each school. All positions will be posted with the hours of duty.

Please note that due to time between morning recess and lunch some positions may have a break in service. During this break in service, employees will not be paid for this time.

What about during minimum days?

The new Yard Supervisor positions will work a required number of hours per day. These positions will work this required number of hours on minimum days as well, but the schedule on these days will be different.

How does the union work?

All employees will be given information that is required when signing up for the union. Additionally, a representative from the union will be meeting with the Yard Supervisors at some point in the future to discuss the union and its role in supporting classified staff.

What about Crossing Guard positions?

Crossing Guard positions will be part of the Yard Supervisor job description and will be included in this process.

How will the rate of pay be determined for the new positions?

The district will recognize the current step that each Yard Supervisor is at and allow them to be placed on that same rate of pay when starting with the new permanent positions.

How does stepping on the new salary schedule work?

Previously, a Yard Supervisor on the non-represented schedule, who worked more than 271 hours in a year, was eligible to step on the schedule the following July 1. Under the union contract (Article 16.3.4) employees must have started their position by November 30 to be eligible to step on the schedule on July 1, for the following year. Due to this contract language and because Yard Supervisors will not start until January 4, 2018 these positions will not have the ability to move up to the next step until July 1, 2019.

The district will make an exception for the 2017-18 school year only; those Yard Supervisors who take a permanent position with the district and have worked more than 271 hours in the 2017-18 school year (including both substitute time prior to January 1 and permanent time after January 1) will be stepped from their current step to the next step available on July 1, 2018.

How does seniority and longevity work with the Yard Supervisor positions?

Prior to January 1, Yard Supervisors are considered a substitute classification. Consequently, there is no seniority date (hire date) for these positions. Once a Yard Supervisor is hired for a permanent position, the hire date will be the seniority date. This will also be the date used for longevity calculations.

Who do I contact if I have questions?

If you have additional questions regarding the positions please contact Karen Schudy at 530-672-4816. If you have questions regarding compensation please contact Carolyn Freeman at 530-672-4821.

Rescue Union School District

AGENDA ITEM: Single School Plans for Student Achievement

BACKGROUND:

Each school is required to prepare a school plan which describes programs and expenditures in alignment with the Local Control Accountability Plan.

STATUS:

Each School Site Council has developed and approved a Single Plan for Student Achievement based on individual and specific site needs identified using assessment data from multiple sources, including Smarter Balanced Summative Data, CELDT Scores, Lexile Measures, DIBELS, the California Healthy Kids Survey, and other locally defined metrics. The Single Plan addresses the academic achievement of all students and is aligned with school and district goals as outlined in the Local Education Agency Plan (LEAP) and the Local Control Accountability Plan (LCAP).

FISCAL IMPACT:

Education Code section 64001 specifies that schools and districts that receive state and federal funding through the Consolidated Application and Reporting System (CARS) consolidate all school plans into the Single Plan for Student Achievement.

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment
- B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core and other student content standards and researched-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

RECOMMENDATION:

Single Plans for Student Achievement from Lakeview, Rescue, and Marina Village are presented to the Board of Trustees for first reading and possible consideration for action.

The Single Plan for Student Achievement

School: Lakeview Elementary School
CDS Code: 09619780108258
District: Rescue Union Elementary School District
Principal: Kathy Miracle
Revision Date: October 2017

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California Education Code sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: Kathy Miracle
Position: Principal
Phone Number: 916 941-2600
Address: 3371 Brittany Way
El Dorado Hills, CA 95762
E-mail Address: kmiracle@rescueusd.org

The District Governing Board approved this revision of the SPSA on December 12, 2017.

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School Vision and Mission

Lakeview Elementary School's Vision and Mission Statements

Our mission is to inspire all students to be passionate, continuous learners and to prepare them with the skills to achieve their goals and flourish as responsible, caring citizens in a global community.

Lakeview Elementary School prides itself on a positive school climate and a commitment to ensuring success for all students. The curriculum is challenging and encompasses varied teaching strategies to best meet the needs of all learners. The core educational program provided to Lakeview students is based on the California Standards and is differentiated for all students, whether gifted, in need of intervention or specialized learning. Under the guidance of dedicated staff members, students acquire high levels of knowledge, skills, and understanding that will open doors of opportunity and prepare them for thought and action in the wider world. Each student is known as a person and a learner who experiences the joys and challenges education brings. Further, we encourage a "growth mindset" and strive to ensure all children develop the skills, attitudes, and behaviors necessary to become principled, ethical citizens who are contributing members of society.

School Profile

Lakeview Elementary School is located atop a hill amidst a gorgeous neighborhood, overlooking breathtaking views of the surrounding hills and Folsom Lake. The campus was opened in August 2005 and is one of seven schools in Rescue Union School District. Located 28 miles east of Sacramento in the foothills of the Sierra Mountains, Lakeview serves approximately 550 TK-5th grade students. The enrollment continues to grow as new families relocate to nearby neighborhoods and our reputation for offering excellence in education travels throughout the community. Lakeview is a place where our school motto, "Soaring to Success," is a true reflection of what is happening each and every day.

School and Student Performance Data

CAASPP Results (All Students)

English Language Arts/Literacy

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	90	100	101	88	100	101	88	100	101	97.8	100	100
Grade 4	89	97	106	86	96	105	86	96	105	96.6	99	99.1
Grade 5	115	90	100	115	88	100	115	88	100	100.0	97.8	100
All Grades	294	287	307	289	284	306	289	284	306	98.3	99	99.7

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	2444.2	2474.3	2485.5	25	44	49.50	30	33	26.73	35	16	17.82	10	7	5.94
Grade 4	2505.6	2538.7	2531.1	36	50	52.38	28	30	27.62	26	15	13.33	10	5	6.67
Grade 5	2543.9	2551.7	2566.6	34	33	48.00	35	44	37.00	19	14	8.00	12	9	7.00
All Grades	N/A	N/A	N/A	32	43	50.00	31	36	30.39	26	15	13.07	11	7	6.54

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	27	33	49.50	55	56	33.66	17	11	16.83
Grade 4	34	49	48.57	52	44	43.81	14	7	7.62
Grade 5	35	31	37.00	50	59	55.00	16	10	8.00
All Grades	32	38	45.10	52	53	44.12	16	10	10.78

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	23	39	54.46	58	49	42.57	17	12	2.97
Grade 4	45	54	48.57	44	42	45.71	10	4	5.71
Grade 5	46	51	67.00	43	40	27.00	11	9	6.00
All Grades	39	48	56.54	48	44	38.56	13	9	4.90

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	24	34	37.62	70	60	60.40	5	6	1.98
Grade 4	26	36	36.19	63	60	59.05	12	3	4.76
Grade 5	23	25	28.00	70	69	67.00	7	6	5.00
All Grades	24	32	33.99	68	63	62.09	8	5	3.92

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	20	45	41.58	57	47	52.48	22	8	5.94
Grade 4	31	45	44.76	58	51	49.52	10	4	5.71
Grade 5	44	53	55.00	52	41	40.00	3	6	5.00
All Grades	33	48	47.06	55	46	47.39	11	6	5.56

Conclusions based on this data:

1. Largest cluster of students are at the " at or near" standard. We will need to check individual scores in order to identify those "near" standard
2. More student performed well in area of Listening (Demonstrating effective communication skills)
3. Weak area is in Reading (Demonstrating understanding of literary and non-fictional texts

School and Student Performance Data

CAASPP Results (All Students)

Mathematics

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	90	100	101	88	100	101	88	99	101	97.8	100	100
Grade 4	89	97	106	86	96	105	86	96	105	96.6	99	99.1
Grade 5	115	90	100	115	88	100	115	88	100	100.0	97.8	100
All Grades	294	287	307	289	284	306	289	283	306	98.3	99	99.7

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	2470.9	2475.4	2497.3	33	30	50.50	43	43	34.65	17	23	11.88	7	3	2.97
Grade 4	2522.5	2532.3	2532.6	36	38	41.90	34	44	34.29	24	17	19.05	6	2	4.76
Grade 5	2550.4	2563.7	2571.0	42	50	45.00	19	20	29.00	26	20	24.00	13	9	2.00
All Grades	N/A	N/A	N/A	37	39	45.75	31	36	32.68	23	20	18.30	9	5	3.27

Concepts & Procedures										
Applying mathematical concepts and procedures										
Grade Level	% Above Standard			% At or Near Standard			% Below Standard			
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	
Grade 3	50	49	68.32	41	42	25.74	9	8	5.94	
Grade 4	53	63	62.86	33	30	27.62	14	7	9.52	
Grade 5	50	55	55.00	29	30	36.00	22	16	9.00	
All Grades	51	55	62.09	34	34	29.74	16	10	8.17	

Problem Solving & Modeling/Data Analysis									
Using appropriate tools and strategies to solve real world and mathematical problems									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	40	38	51.49	50	57	44.55	10	5	3.96
Grade 4	30	38	40.95	53	51	51.43	16	11	7.62
Grade 5	30	43	43.00	55	41	47.00	16	16	10.00
All Grades	33	40	45.10	53	50	47.71	14	11	7.19

Communicating Reasoning Demonstrating ability to support mathematical conclusions									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	41	53	58.42	50	41	39.60	8	6	1.98
Grade 4	44	55	48.08	48	35	43.27	8	9	8.65
Grade 5	39	43	45.00	37	45	48.00	24	11	7.00
All Grades	41	51	50.49	44	41	43.61	15	9	5.90

Conclusions based on this data:

1. Large cluster of students are at the " at or near" standard. We will need to check individual scores in order to identify those "near" standard
2. Students performed better in math than in ELA.(Standards-based curriculum has been in place for 2 years)
3. Third grade outperformed 4th and 5th grades. 5th grade scores were lowest.

School and Student Performance Data

CELDT (Annual Assessment) Results

Grade	Percent of Students by Proficiency Level on CELDT Annual Assessment														
	Advanced			Early Advanced			Intermediate			Early Intermediate			Beginning		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
K								***							***
1			20	***	***	60			20						
2		***			***	***			***						
3		***	***		***	***									
4						***									
5			***	***											
Total		22	23	100	56	46		22	23						8

Conclusions based on this data:

1.

School and Student Performance Data

CELDT (All Assessment) Results

Grade	Percent of Students by Proficiency Level on CELDT All Assessments (Initial and Annual Combined)														
	Advanced			Early Advanced			Intermediate			Early Intermediate			Beginning		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
K	11	17	15	22	42	31	22	33	46	11			33	8	8
1	***	20	43	***	60	43			14					20	
2		60			20	***			***		20				
3		50	***		50	***			***						
4	***	***	***			***									
5		***	***	***							***				
Total	21	39	32	36	35	32	14	13	32	7	6		21	6	3

Conclusions based on this data:

1.

Planned Improvements in Student Performance

School Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Enhance and encourage learning for all students.

LEA GOAL:

Enhance and encourage learning for all students; Increase pupil engagement and improve pupil learning outcomes by providing a student-centered, innovative, and engaging learning environment using effective research-based instructional methodologies aligned to the California Standards.

SCHOOL GOAL #1:

All students, regardless of gender, ethnicity, language or economics will demonstrate an increase in learning outcomes. Innovative, engaging, and student-centered instruction, aligned to the California Standards, will be employed in all classroom and throughout the learning environment.

Data Used to Form this Goal:

Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.

Findings from the Analysis of this Data:

Stakeholders continue to indicate a need for more rigorous, relevant materials, including technology, that incorporate 21st century learning goals. Teacher input corroborated these findings. This year's focus is on increasing student success through building math skills and providing professional development in GLAD for teachers. School-wide SBAC data revealed a high level of success, further indicating a need for academic rigor in the classrooms.

SBAC scores show 80.39% of students in grades 3-5 met or exceeded ELA standards. This represents an increase of 2% from 2015-2016 and a 7% increase from 2014-2015. 78.43% of the students in grades 3-5 met or exceeded the SBAC math standards. This represents an increase of 3% from 2015-2016 and 9% from 2014-2015. SBAC data indicates the need for differentiation and challenge in the classroom, with a focus on math instruction.

DIBELS data revealed 90% (85% in 15-16; 88% in 14-15) of Lakeview kindergartners met the end of the year benchmark for Phoneme Segmentation and 69% (53% in 15-16; 51% in 14-15) met the end of year benchmark for Nonsense Word Fluency. In first grade, 85% (88% in 15-16; 91% in 14-15) of Lakeview students met the benchmark for Nonsense Word Fluency (Correct Letter Sounds) and 86% (91% in 15-16; 95% in 14-15) of first graders met the standards for Nonsense Word Fluency (Whole Words Read). 80% (82% in 15-16; 91% in 14-15) of first graders met the standard for fluency and 90% (87% in 15-16; 97% in 14-15) met the standard for accuracy when assessed using the Dibels Oral Reading Fluency assessment (DORF). 1st and 2nd grade teachers reported possible rationale for slight decline in students meeting DIBELS benchmarks over the last two years may be attributed to the new Benchmark curriculum transition, increased class sizes and minor adjustments in test administration. On the DORF, 81% (83% in 15-16; 86% in 14-15) of the second graders met the fluency benchmark. 90% (87% in 15-16) of second grades met the accuracy benchmark. 93% of 3rd grade students met benchmark for the DORF, while 90% met accuracy benchmark for the DORF in 16-17. 92% of 4th grade students met the fluency benchmark and 95% met the accuracy benchmark for the DORF in 16-17. 91% of 5th grade students met the fluency benchmark, while 98% of 5th grade students met the DORF accuracy benchmark. 86% of students in grades 3-5 met the DORF fluency benchmark in 15-16. Where as 90% (85.6% in 14-15) of 3-5 grade students met the DORF accuracy benchmark in 15-16. 3rd - 5th grade students have indicated a steady increase in their percentage of students meeting DIBELS benchmarks over the last 2-3 years. Lexile scores for Lakeview students who took the 3rd trimester assessment was 74% proficient or advanced. This represents a baseline score for our students, as we are in the process of implementing Reading Counts school wide.

District assessment data indicates the need for a focus on intervention. Based on this data, decisions were made to enhance our 1st-3rd grade intervention support and to enhance our 4th and 5th grade leveled math programs with instructional aide support. We continued our strong reading intervention program by rehiring three instructional aides to support grades 1st - 5th, with a focus on 1st - 3rd grades. We also hired four new 4th and 5th grade math instructional aides for 2017-2018 school year. We took measures to begin the intervention program sooner in the fall. Note: We continue to recognize continuous improvement in District assessment reporting and recording data consistently. Although the data is valid, accuracy will be improved this year.

RUSD Healthy Kids Survey results indicated a need for students to clearly understand school rules, consistently follow school rules, feel treated fairly when school rules are broken and to improve feeling safe while at school. This survey also indicated the need to teach bystanders how to stop bullying when they see it happen. 2016 LCAP Parent Survey Results indicated parents want to see increases in STEAM and Life Skills Education, along with Technology. LCAP results also indicate the fewest number of parents agreed or strongly agreed that schools are developing multicultural understanding, leadership and time management/flexibility skills. Measures will be taken to address these areas of need.

How the School will Evaluate the Progress of this Goal:

The school will measure the progress of this goal using assessment data from the Smarter Balanced Summative Assessment, Smarter Balanced Interim Assessments, Reading Counts Lexile Scores, DIBELS measures, trimester grade reports, and parent/student survey results. Our school goal is a 5% increase in the total number of students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment, DIBELS assessments, BPST and Lexile. Parent and staff survey results will be evaluated to measure this goal, as well.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Alignment of instruction and content standards: 1.1 Teaching staff will align ELA and math instruction with CA Standards. 1.2 Teaching staff will implement ELA CA Standards through use of Benchmark, the RUSD adopted curriculum. 1.3 Teaching staff will implement Math CA Standards through the use of GO MATH, the RUSD adopted curriculum. 1.4 Teaching Staff will use math assessments, (SBAC, District-wide adopted assessments, Interim assessments blocks) as formative	8/9/2017 - 5/25/2018	Principal	1.7 Instructional Aide Salaries	2000-2999: Classified Personnel Salaries	Donations	15,000.00
		Classroom Teachers	1.8 Reflex Math License	5800: Professional/Consulting Services And Operating Expenditures	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO)	2965.00
			1.8 Brain Pop License	5800: Professional/Consulting Services And Operating Expenditures	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO)	2295.00
			1.8 Starfall License	5800: Professional/Consulting Services And Operating Expenditures	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO)	290.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>assessment to align instruction to student needs.</p> <p>1.5 Teaching staff will use DIBELS assessments, BPST and Lexile to determine student needs in reading. Reading Counts Program implementation will continue to grow at Lakeview.</p> <p>1.6 Teachers will use SRI (College and Career) and Reading Counts to obtain performance/Lexile levels in reading.</p> <p>1.7 After receiving feedback from multiple sources, holding grade level meetings and conducting a staff survey, a decision was made to alter our 4th/5th grade math program. Previously, 4th/5th grade teachers assessed at the beginning of each year and recommended students for one accelerated math class yearly. Although Lakeview students in this accelerated class demonstrated success, staff felt strongly that challenge could best be offered to students within their own classrooms. Students will now be assessed and leveled frequently (each math unit/chapter), allowing instruction to be accurately targeted to student levels for each concept. Students will also receive extended math instructional time (minimum of 75 minutes daily), allowing math to extend into the school day when necessary. Additionally, students will have the benefit of instructional aide support to enhance small group and individualized instruction. Math</p>			1.8 ST Math License	5800: Professional/Consulting Services And Operating Expenditures	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO)	4,290.00
			1.8 Newsela License	4000-4999: Books And Supplies	Donations	5,148.00
			1.8 Read Live License	5800: Professional/Consulting Services And Operating Expenditures	Donations	1,425.00
			1.8 Flocabulary	5800: Professional/Consulting Services And Operating Expenditures	Donations	192.00
			1.8 RAZ Kids	5000-5999: Services And Other Operating Expenditures	Donations	189.90
			1.11 IXL Learning	5800: Professional/Consulting Services And Operating Expenditures	Donations	2,250.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>intervention and challenge will take place within each classroom through differentiated instruction.</p> <p>1.8 Teachers will use web-based (research-based, standards-based) software to support student learning including Brain Pop, Starfall, ST Math, Reflex Math, Reading Counts, Think Central.com (GO MATH!), Typing Agent, Newsela, RAZ-kids and IXL Learning.</p> <p>1.9 Flocabulary may be used in 4/5 for supplemental ELA instruction. This program was recommended from a GAFE conference attended by staff in 16-17.</p> <p>1.10 Students will access web-based supplemental concept reinforcement (as described above - ex. ST Math) at home and in classroom.</p> <p>1.11 5th grade students will receive supplemental ELA and math practice on IXL Learning. This will enhance their opportunities for concept reinforcement, intervention and accelerated learning. If effective, grades 3-4 will consider this program next year.</p> <p>1.12 Teaching staff will use Step Up to Writing program as foundation for writing instruction. Step Up to Writing strategies will be aligned with Benchmark curriculum.</p> <p>1.13 Students will participate in instructional activities that enhance</p>						

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>learning in the areas of reading comprehension including, shared inquiry, literature circle discussions, interactive journals and response to reading journals.</p> <p>1.14 All students in grades 1-5 will be screened using DIBELS assessments, BPST and/or Lexile scores and GO Math assessments to determine level of need for reading and math intervention. SBAC data and teacher observation will also be used for intervention screening, as well.</p> <p>1.15 Teachers who are GLAD certified will implement GLAD strategies in the classroom.</p> <p>1.16 Intervention students in grades 1-4 will use SIPPS, Rewards Phonics and Read Live to increase fluency and comprehension skills during Intervention instruction.</p> <p>1.17 Kindergarten program will transition to "all day" format. Facilities, safety, instruction and social emotional components will be addressed to ensure a successful outcome.</p>						
<p>Science & PE:</p> <p>2.1 4th and 5th grade students will receive hands-on learning through weekly science lab activities.</p>	8/9/2017 - 5/25/2018	<p>Science Prep teacher</p> <p>Garden Nanas</p> <p>Principal</p>	2.3 Supplies, soil, seeds, plants	4000-4999: Books And Supplies	Site Formula Funds	500.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>2.2 STEM Scopes will be used to enhance our science program and update curriculum.</p> <p>2.3 The Lakeview Garden will provide enrichment in the area of science with a "hands-on" learning experience from Life Lab trained staff and volunteers.</p> <p>2.4 Master Gardener volunteer "Nanas" will share lessons in the garden with K-5 students.</p> <p>2.5 Teachers will provide 200 minutes of physical education instruction every two weeks.</p> <p>2.6 PE teacher (teacher prep) will provide PE instruction to 4th grade students.</p> <p>2.7 Staff will work to provide STEAM activities for students. INTEL Parents will contribute to this program.</p>		<p>Classroom Teachers</p> <p>Nana Coordinator</p>				
<p>Extended Learning Time/Increased Educational Opportunity:</p> <p>3.1 Students will have access at home to online programs (Typing Agent, GO MATH, ST Math, Reflex Math, IXL Learning - 5th Grade).</p> <p>3.2 Students will have the opportunity to participate in county-wide spelling bee, Oral Interpretation, STEAM Day and</p>	8/9/17 - 5/25/18	<p>Teachers</p> <p>Principal</p> <p>Principal & IMPACT Advisor</p>	<p>3.2 Fee for Spelling Bee</p> <p>3.3 Fee for Oral Interpretation</p> <p>3.3 Fee for Nature Bowl</p>	<p>5000-5999: Services And Other Operating Expenditures</p> <p>5000-5999: Services And Other Operating Expenditures</p> <p>5000-5999: Services And Other Operating Expenditures</p>	<p>Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO)</p> <p>Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO)</p> <p>Donations</p>	<p>225.00</p> <p>200.00</p> <p>25.00</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Nature Bowl.</p> <p>3.3 Students will attend field trips that support and enhance student learning (ex. Folsom Zoo, Harris Center, Discovery Museum, Challenger, Apple Hill, Coloma Outdoor School, Nimbus Fish Hatchery, American River Conservancy, Effie Yaw Nature Center, Maidu Center, Chaw'se Indian Grinding Rock).</p> <p>3.4 Students in 4th and 5th grades have the opportunity to join IMPACT, a student leadership/service program. IMPACT students will learn leadership skills while providing school, community and global service.</p> <p>3.5 Students in 4th and 5th grades will receive enriched science curriculum in science lab by science teacher.</p> <p>3.6 5th grade students will participate in the science fair.</p> <p>3.7 Students will have the opportunity to host visiting students from Hangzhou, China in their homes and at school. School wide assemblies and ceremony will be enjoyed by all.</p>			3.4 IMPACT Advisor Stipend	1000-1999: Certificated Personnel Salaries	Site Formula Funds	450.00
			3.4 IMPACT Student T-Shirts	4000-4999: Books And Supplies	Donations	500.00
			3.5 Science Supplies	4000-4999: Books And Supplies	Donations	500.00
			3.7 Wenyi Assembly Supplies and Gifts	4000-4999: Books And Supplies	Donations	500.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Enrichment Opportunities:</p> <p>4.1 PTO will offer three sessions of enrichment classes after school which include sports, music, cooking, science, yoga, art, Chess Club, etc.</p> <p>4.3 Intel partners will provide mentoring to a 5th grade class as a part of PC Pals.</p> <p>4.4 In order to increase STEAM opportunities for students, Intel Partners and staff will coordinate "STEAM Day" for all students and parents.</p> <p>4.5 Students will participate in Health and Fitness Week in October. Activities will include a focus on health (preventing illness), tour of the season in the garden, and the Lakeview Fun Run.</p> <p>4.6 Students in grades 4 and 5 may participate in an elective band program.</p> <p>Nana Program:</p> <p>4.7 Community volunteers, through our Nana program, will provide mentorship in the Garden, computer lab, and literature circles.</p> <p>Dance-Music:</p> <p>4.8 Students in grades K-5 will receive dance lessons, one day each week for eight weeks, and participate in a school dance performance during the</p>	8/9/17 - 5/25/18	<p>Principal</p> <p>PTO</p> <p>Intel Liaison</p> <p>Intel volunteers</p> <p>Teachers</p> <p>Garden Nanas</p> <p>Health Coordinator</p>	<p>4.4 Intel STEAM Day Supplies</p> <p>4.5 Nutrition Instructors</p> <p>4.5 T-Shirts for Fun Run</p> <p>4.8 Dance Program Fees</p> <p>4.9 Music Program Fees</p>	<p>4000-4999: Books And Supplies</p> <p>5800: Professional/Consulting Services And Operating Expenditures</p> <p>4000-4999: Books And Supplies</p> <p>5800: Professional/Consulting Services And Operating Expenditures</p> <p>5800: Professional/Consulting Services And Operating Expenditures</p>	<p>Donations</p> <p>Donations</p> <p>Donations</p> <p>Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)</p> <p>Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO</p>	<p>500.00</p> <p>2,300.00</p> <p>4,398.00</p> <p>5,400.00</p> <p>1815.00</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>school day.</p> <p>4.9 Students in grades TK-3 will receive music lessons, one day each week for eight weeks, from a music teacher.</p>						
<p>Library:</p> <p>5.1 Additional books for library circulation including non-fiction titles to support research and fiction.</p> <p>5.2 Library will house six computers for the use of students and or parents for school related use. All students will visit the library on a weekly or bi-monthly schedule.</p> <p>5.3 Librarian will develop activities to promote reading interest in students including California Young Reader Medal nominees.</p> <p>5.4 Librarian will work to add Reading Counts quizzes to accompany current library books. Library books will be gradually labeled with Lexile numbers.</p> <p>5.5 Support "I Love Reading Week" and other school-wide reading incentive programs to increase student appreciation of literature.</p>	8/9/17-5/25/18	Librarian	5.1 Additional Library Books/Resources	4000-4999: Books And Supplies	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	2,000.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>5.6 Support author visits and assemblies to increase student interest in literature.</p> <p>5.7 Librarian will collect and share data as it relates to library access, library use, and library needs.</p>						

Planned Improvements in Student Performance

School Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Provide an innovative and engaging learning environment.
LEA GOAL:
Provide an innovative and engaging learning environment that effectively integrates the use of technology into the teaching and learning process, to ensure that our students are well-prepared for success in high school, career and college.
SCHOOL GOAL #2:
Provide an innovative environment that integrates technology into the teaching and learning process, to ensure that our students are engaged and well-prepared for success in high school, career and college.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.
Findings from the Analysis of this Data:
Stakeholders continue to indicate a need for more rigorous, relevant materials, including technology, that incorporate 21st century learning goals. School-wide SBAC data and District assessment data detailed in Goal 1 revealed a high level of success, further indicating a need for academic rigor, differentiation and challenge in the classroom. Benchmark and GO Math curriculum technology will continue to be a priority this year. Considering third grade students will have their first experience of taking the SBAC, a 1:1 Chromebook ratio will benefit students in 3rd - 5th grades. An Instructional Technology Resource Survey for teachers was initiated by SSC last year. Survey results, along with data listed above, indicated a continued need for online instructional, supplemental programs such as, ST Math, Reflex Math, etc. One new program, IXL Learning is being piloted by 5th grade; this program ensures supplemental intervention and acceleration opportunities in ELA and math. A Staff Technology Survey will be readministered this spring to determine benefits and future plans for online learning. LCAP Parent survey results again indicated two of the three highest ranked parent desired "areas of focus" for the next three years is "STEAM hours.". The RUSD LCAP Parent Survey results indicated, of the parents who responded, "Overwhelmingly, most parents reported that they prefer teacher emails and Jupiter updates as the most useful forms of communication." Based on parent survey feedback, teachers were asked to include CSTP 6.4: Working with families to improve professional practice, as a focus of their 2017-2018 Goals & Objectives. Additional communication methods continue to be considered and are being implemented in this area.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using assessment data from the Smarter Balanced Summative Assessment, Smarter Balanced Interim Assessments, Digital Literacy Compliance reports, teacher survey results and parent/student survey results. Our school goal is a 5% increase in the total number of students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and District assessment measures. We plan to solicit teacher and parent feedback through brief online surveys each trimester, along with the LCAP District Parent Survey.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.1 Teachers will continue to utilize the use of Promethean Boards, document cameras and teacher iPads for instructional use in every classroom.</p> <p>1.2 Utilize five iPads for small group instruction in kindergarten, first, and second grade classrooms to enhance language arts and math instruction and engagement.</p> <p>1.3 Utilize six student stations in each classroom for access to academic programs and to enhance technology skills.</p> <p>1.4 Utilize Chromebooks for student use in grades 3-5. We currently have a 1:1 ratio in 3rd, 4th and 5th grade levels.</p> <p>1.5 A classroom set of Chromebooks and cart will be assigned to 2nd grade teachers to be used by the grade level. Portions of the Benchmark curriculum will be accessed through the use of the Chromebook cart.</p> <p>1.6 District elementary technology teachers (Tech TOSAs) will assist students and classroom teachers with tech skills, as required by district adopted technology standards, including Digital Literacy. Tech TOSAs will also work to enhance instructional technology by coaching teachers.</p> <p>1.7 Teachers and students will access district adopted curriculum using</p>	8/9/17-05/25/18	Principal Classroom teachers	1.7 Ongoing replacement costs for technology devices, bulbs, pens, projectors, ELMO document cameras	4000-4999: Books And Supplies	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	4,000.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>technology components to complement CA Standards and stimulate learning in a challenging manner. Technology maintenance will be consistently serviced.</p> <p>1.8 Teachers will utilize software in the computer lab and on Chromebooks, including ST Math, Reflex Math and Brain Pop to support differentiation in science, math, and language arts. ST Math is designed to enhance the spatial temporal areas used for mathematical thinking/reasoning.</p> <p>1.9 As previously indicated, STEM Scopes will be used as an instructional tool for Science curriculum.</p>						
<p>2.1 Teachers will use Jupiter Grades as a means of parent communication and record keeping for grades.</p> <p>2.2 A school newsletter will be emailed home monthly to inform parents of ongoing success and upcoming activities.</p> <p>2.3 Email blasts will be sent to parents, as needed, communicating important reminders.</p> <p>2.4 Teacher newsletters will be emailed regularly to inform parents of important class and school information.</p> <p>2.5 The REMIND app will be available</p>	8/9/17-05/25/18	Teachers Office Staff Principal PTO				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>for parents to receive school updates and reminders.</p> <p>2.6 PTO Blasts will be emailed regularly.</p> <p>2.7 School website will be updated regularly as an additional means of parent communication.</p> <p>2.8 Teachers were asked to include CSTP 6.4 Working with families to improve professional practice to their Goals & Objectives for the 17-18 school year.</p>						

Planned Improvements in Student Performance

School Goal #3

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Support the teaching and learning process.

LEA GOAL:

Support the teaching and learning process to ensure that we provide a consistent, high quality, challenging and engaging learning environment for all students

SCHOOL GOAL #3:

Support teaching and learning processes to provide a consistent, high quality, challenging, and engaging learning environment for all students.

Data Used to Form this Goal:

Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.

Findings from the Analysis of this Data:

Stakeholders continue to indicate a need for more rigorous, relevant materials, including technology, that incorporate 21st century learning goals. Teacher input corroborated these findings. This year's focus is on building math skills and professional development in GLAD for teachers. School-wide SBAC data revealed a high level of success, further indicating a need for academic rigor in the classrooms.

SBAC scores show 80.39% of students in grades 3-5 met or exceeded ELA standards. This represents an increase of 2% from 2015-2016 and a 7% increase from 2014-2015. 78.43% of the students in grades 3-5 met or exceeded the SBAC math standards. This represents an increase of 3% from 2015-2016 and 9% from 2014-2015. SBAC data indicates the need for differentiation and challenge in the classroom. Dibels data revealed 90% (85% in 15-16; 88% in 14-15) of Lakeview kindergartners met the end of the year benchmark for Phoneme Segmentation and 69% (53% in 15-16; 51% in 14-15) met the end of the year benchmark for Nonsense Word Fluency. In first grade, 85% (88% in 15-16; 91% in 14-15) of Lakeview students met the benchmark for Nonsense Word Fluency (Correct Letter Sounds) and 86% (91% in 15-16; 95% in 14-15) of first graders met the standards for Nonsense Word Fluency (Whole Words Read). 80% (82% in 15-16; 91% in 14-15) of first graders met the standard for fluency and 90% (87% in 15-16; 97% in 14-15) met the standard for accuracy when assessed using the Dibels Oral Reading Fluency assessment (DORF). On the DORF, 81% (83% in 15-16; 86% in 14-15) of the second graders met the fluency benchmark; 90% (87% in 15-16) of second grades met the accuracy benchmark. 93% of 3rd grade students met benchmark for the DORF, while 90% met accuracy benchmark for the DORF in 16-17. 92% of 4th grade students met the fluency benchmark and 95% met the accuracy benchmark for the DORF in 16-17. 91% of 5th grade students met the fluency benchmark, while 98% of 5th grade students met the DORF accuracy benchmark. 86% of students in grades 3-5 met the DORF fluency benchmark in 2015-2016. 90% (85.6% in 14-15) of 3-5 grade students met the DORF accuracy benchmark in 2015-2016. District assessment data indicates the need to focus on reading intervention in 1st - 3rd grades and math support in 4th and 5th grades.

An increase in our EL student population (see Goal #4) has indicated a need to focus on EL instruction, further defining the need for learning research-based instructional strategies through the GLAD certification progress. Teacher input reflected a need for collaboration and professional development in the areas of Benchmark ELA, GLAD, GAFE, technology use and managing challenging behaviors.

How the School will Evaluate the Progress of this Goal:

All assessment data results shared in previous goals will also be used to evaluate this goal. The school will measure the progress of this goal using professional development evaluations and staff survey results. SBAC assessment data, LCAP Parent Survey Data and site parent surveys will also be used to measure this goal.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.1 Early release days will provide teacher collaboration time to enhance instruction. Teachers will plan instruction, analyze student data and receive professional development. Curriculum Council, teacher feedback and administration will offer input for collaboration agenda items.</p> <p>1.2 RUSD, with input from Curriculum Council, will schedule and plan District grade level collaboration days on scheduled Early Release Days.</p> <p>1.3 Grade level teams will receive one release day during the first trimester to collaborate. The focus of collaboration will be instructional planning, assessment planning, pacing, data analysis, differentiation and GLAD.</p>	8/9/2017-5/25/2018	Principal Principal/Tech Dept Principal				
<p>2.1 GLAD Certified teachers will receive GLAD coaching and a refresher course to further enhance the use of GLAD instructional strategies.</p> <p>2.2 Nine additional teachers will receive eight days of GLAD training. 86% of Lakeview teachers will soon be certified in GLAD. School-wide strategies will be implemented.</p>	8/9/2017-5/25/2018	Principal Teachers Tech Department	<p>2.1 GLAD Coaching</p> <p>2.1 GLAD Subs</p> <p>2.2 GLAD Certification</p>	<p>5000-5999: Services And Other Operating Expenditures</p> <p>1000-1999: Certificated Personnel Salaries</p> <p>5000-5999: Services And Other Operating Expenditures</p>	<p>District Funded</p> <p>Title II Part A: Improving Teacher Quality</p> <p>Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)</p>	<p>1,500.00</p> <p>1,400.00</p> <p>9,000.00</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
2.3 Lakeview will host GLAD demo training in March, by request of the trainers.				5000-5999: Services And Other Operating Expenditures	District Funded	1,500.00
2.4 Teachers with students displaying challenging behaviors will receive training.				1000-1999: Certificated Personnel Salaries	Title II Part A: Improving Teacher Quality	1,200.00
2.5 RUSD administrative team will work to train teachers on Growth Mindset philosophy and strategies.			2.4 GLAD Certification	5000-5999: Services And Other Operating Expenditures	Donations	9,000.00
2.6 Teachers will receive training in Catapult, as needed.			2.4 GLAD Certification	5000-5999: Services And Other Operating Expenditures	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	9,000.00
2.7 Teachers will have the opportunity to attend professional development workshops at EDCOE.			2.4 GLAD Release Time (8 Days)	1000-1999: Certificated Personnel Salaries	Donations	7,200.00
2.8 Provide time for teachers to administer reading assessments to students, including DIBELS, each trimester.			2.5 SELPA Training Release Time	1000-1999: Certificated Personnel Salaries	Title II Part A: Improving Teacher Quality	500.00
			2.12 Teacher Release Time for Assessments	1000-1999: Certificated Personnel Salaries	District Funded	8,820.00

Planned Improvements in Student Performance

School Goal #4

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Enhance and encourage learning for all subgroups of students.
LEA GOAL:
Enhance and encourage learning for all subgroups of students including English Language Learners, Foster Youth and socio-economically disadvantaged students by increasing access to intervention from credentialed teachers and support staff. Increase pupil engagement and improve school climate by providing a safe, supportive, student-centered learning environment.
SCHOOL GOAL #4:
Enhance learning for all subgroups of students including English Language Learners, foster youth, socio-economically disadvantaged, and at-risk students through access to quality instruction, academic intervention and social support programs.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, CELDT and DIBELS metrics were used to form this goal. Information from CDE 2013-14.

Findings from the Analysis of this Data:

Stakeholders continue to indicate a need for more rigorous, relevant materials, including technology, that incorporate 21st century learning goals. Teacher input corroborated these findings. This year's focus is on building math skills and professional development in GLAD for teachers. School-wide SBAC data revealed a high level of success, further indicating a need for academic rigor in the classrooms.

SBAC scores show 80.39% of students in grades 3-5 met or exceeded ELA standards. This represents an increase of 2% from 2015-2016 and a 7% increase from 2014-2015. 78.43% of the students in grades 3-5 met or exceeded the SBAC math standards. This represents an increase of 3% from 2015-2016 and 9% from 2014-2015. SBAC data indicates the need for differentiation and challenge in the classroom.

DIBELS data revealed 90% (85% in 15-16; 88% in 14-15) of Lakeview kindergartners met the end of the year benchmark for Phoneme Segmentation and 69% (53% in 15-16; 51% in 14-15) met the end of the year benchmark for Nonsense Word Fluency. In first grade, 85% (88% in 15-16; 91% in 14-15) of Lakeview students met the benchmark for Nonsense Word Fluency (Correct Letter Sounds) and 86% (91% in 15-16; 95% in 14-15) of first graders met the standards for Nonsense Word Fluency (Whole Words Read). 80% (82% in 15-16; 91% in 14-15) of first graders met the standard for fluency and 90% (87% in 15-16; 97% in 14-15) met the standard for accuracy when assessed using the Dibels Oral Reading Fluency assessment (DORF). On the DORF, 81% (83% in 15-16; 86% in 14-15) of the second graders met the fluency benchmark; 90% (87% in 15-16) of second grades met the accuracy benchmark. 93% of 3rd grade students met benchmark for the DORF, while 90% met accuracy benchmark for the DORF in 16-17. 92% of 4th grade students met the fluency benchmark and 95% met the accuracy benchmark for the DORF in 16-17. 91% of 5th grade students met the fluency benchmark, while 98% of 5th grade students met the DORF accuracy benchmark. 86% of students in grades 3-5 met the DORF fluency benchmark in 15-16. 90% (85.6% in 14-15) of 3-5 grade students met the DORF accuracy benchmark in 15-16. District assessment data indicates the need for a focus on intervention. Based on this data, decisions were made to enhance our grades 1-3 intervention and add 4th/5th grade leveled math programs with instructional aide support. We also took measures to begin the intervention program sooner in the fall.

Lakeview's EL population has consistently increased approximately 5% each year over the last three years, resulting in increased need for EL support. Although our EL enrollment of 30 is not considered a significant subgroup for state reporting, each EL student is certainly significant to us, therefore measures are being taken to support their learning. 2016-2017 District data indicates 80% of our EL kindergarten students met benchmark for Phoneme Segmentation; 66% met benchmark for Nonsense Word Fluency. 100% of our EL 1st grade students met benchmark for Correct Letter Sounds, Whole Words Read and fluency. In 2nd grade, 100% of our EL students met the DIBELS accuracy benchmark, and 66% met the fluency benchmark. 100% of 3rd grade EL students met the DIBELS accuracy and fluency benchmarks. 4th and 5th grades did not have enough EL students to report data without anonymity.

RUSD Healthy Kids Survey results indicated a need for students to clearly understand school rules, consistently follow school rules, feel treated fairly when school rules are broken and to improve feeling safe while at school. This survey also indicated the need to teach bystanders how to stop bullying when they see it happen. 2016 LCAP Parent Survey Results indicated parents want to see increases in STEAM and Life Skills Education, along with Technology. LCAP results also indicate the fewest number of parents agreed or strongly agreed that schools are developing multicultural understanding, leadership and time management/flexibility skills. Measures will be taken to address these areas of need. Our IMPACT student leadership program, school assembly programs and classroom lessons will be used to address these opinions.

Our average suspension rate for the 2016-2017 school year was .1%. Average attendance rate for 2016-2017 was 97.15%, indicating continued high attendance (97.47% in 2015-2016; 97.23% in 2014-2015).

How the School will Evaluate the Progress of this Goal:

The school will measure the progress of this goal using assessment data from the California Healthy Kids Survey, Smarter Balanced Summative and Interim Assessments, CELDT Scores, suspension/expulsion rates, and attendance rates. Our school goal is a 5% increase in the number of EL students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and District assessments. Parent and staff survey results will also be used as a growth measure for this goal.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Instructional Support:</p> <p>1.1 Teachers will use Intervention and EL Materials from Benchmark and GO Math curriculum to support instruction.</p> <p>1.2 District EL Administrator will provide and assist with CELDT/LPAC score interpretation and data analysis, assist in training/supporting teachers of EL students and lead the English Language Advisory Committee.</p> <p>1.3 A school counselor will be available at Lakeview one day each week to support students in their social and emotional development. Group and individual counseling will be provided to those most in need.</p> <p>1.4 An independence facilitator will provide support to those students in the General Education population who are most in need of support with behavior, social/emotional or academic needs.</p> <p>1.5 Assessment data will be analyzed and used to form intervention needs, plans and schedules. Instructional aides will perform assessments and work with teachers and principal to form leveled skill groups. Targeted, systematic reading instruction will be delivered to students who qualify for intervention. Math support will be offered to students as needed/available (see Goal 1). Based on data analysis, three instructional</p>	8/9/2017 - 5/25/2018	Principal	1.5 Instructional Aide Salaries	2000-2999: Classified Personnel Salaries	Site Formula Funds	5,521.00
		Teachers EL Administrator Instructional Aides	1.5 Instructional Aide Salaries	2000-2999: Classified Personnel Salaries	District Funded	12,884.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>aides will be hired to serve grades 1-5 beginning in the fall. Aides will focus on reading instruction (in addition to daily teacher-led instruction) for grades 1-3. Intervention shall be considered a "double dose" for students in need of this support. Students will be assessed at the end of each trimester to determine needs and placement. Students in need of intervention in 4th and 5th grade will be supported through the intervention program, as well.</p> <p>1.6 Teachers will work to support EL students daily through integrated and designated supports in the classroom.</p> <p>1.7 Teachers will implement GLAD strategies to support learning in the classrooms for English Language Learners, as well as supporting instruction and differentiation to all students.</p> <p>1.8 Teachers will use differentiation strategies to support all learning in the classroom.</p> <p>1.9 Growth Mindset strategies will be implemented to enhance learning, student success, risk taking and making "challenge" the norm.</p>						
<p>Character Building:</p> <p>2.1 All students will participate in our</p>	8/9/2017 - 5/25/2018	Teachers Principal	2.1 Awards/Certificates	4000-4999: Books And Supplies	Site Formula Funds	500.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>character education program. A different positive character trait will be emphasized each month and award certificates presented to recipients in classes. Teachers will create and display a GLAD T-Chart monthly, featuring the character trait of the month.</p> <p>2.2 Students who earn Eagle Nest Cards for positive behavior also earn trip to school Treasure Chest.</p> <p>2.3 IMPACT Leadership will assist with positive school culture through school service projects (see Goal 1).</p> <p>2.4 Anti-bullying awareness will be taught in classrooms by using grade level appropriate lessons delivered by teachers and principal.</p> <p>2.5 A Touch of Understanding program will be delivered to all 3rd grade students to increase their understanding, support and empathy for people with disabilities.</p>		<p>IMPACT</p> <p>Secretaries</p>	<p>2.2 Treasure Chest Awards</p> <p>2.3 A Touch of Understanding Program</p>	<p>4000-4999: Books And Supplies</p> <p>5000-5999: Services And Other Operating Expenditures</p>	<p>Site Formula Funds</p> <p>Donations</p>	<p>350.00</p> <p>1,256.00</p>
<p>Increased Educational Opportunities:</p> <p>3.1 Students will participate in the El Dorado County Spelling Bee.</p> <p>3.2 Students will participate in Oral Interpretation.</p> <p>3.3 Students will participate in Nature Bowl.</p>	8/9/2017 - 5/25/2018	<p>Teachers</p> <p>Principal</p> <p>Spelling Bee Team Coordinators</p> <p>Oral Interpretation Coordinator</p>	<p>3.1 Spelling Bee Fee</p> <p>3.1 Spelling Bee Transportation</p> <p>3.2 Oral Interpretation Fee</p>	<p>5000-5999: Services And Other Operating Expenditures</p> <p>5000-5999: Services And Other Operating Expenditures</p> <p>5000-5999: Services And Other Operating Expenditures</p>	<p>Site Formula Funds</p> <p>Site Formula Funds</p> <p>Site Formula Funds</p>	<p>225.00</p> <p>75.00</p> <p>184.00</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>3.4 Students will have the opportunity to participate in athletics such as: basketball, volleyball and cross country teams to increase fitness.</p> <p>3.5 Field trips, guest speakers, and assemblies will continue to enhance standards based curriculum (see Goal 1).</p> <p>3.6 In order to promote cultural awareness, a team of teachers will work to support the RUSD Multi-Cultural Fair.</p> <p>3.7 Students in grades 4 and 5 may participate in band instructional music program 1-2 times per week.</p> <p>3.8 Students in grades K-5 will receive dance instruction one time per week for eight weeks, concluding with a school-wide performance (see Goal 1).</p> <p>3.9 Students in grades K-3 will receive music instruction once weekly for five to eight weeks (see Goal 1).</p> <p>3.10 Students will participate in Health and Fitness Week in October. Activities will include health and nutrition instruction, a tour of the season in the garden and the Lakeview Fun Run.</p> <p>3.11 PTO will provide afterschool enrichment opportunities (see Goal 1).</p>		Coaches	3.2 Transportation	5000-5999: Services And Other Operating Expenditures	Site Formula Funds	75.00
			Principal	3.3 Nature Bowl Fee	5000-5999: Services And Other Operating Expenditures	Site Formula Funds	25.00
		3.4 Volleyball Coordinator		1000-1999: Certificated Personnel Salaries	Site Formula Funds	500.00
		3.4 Cross Country Coach Stipend		1000-1999: Certificated Personnel Salaries	Site Formula Funds	500.00
		3.4 Basketball Coordinator Stipend		1000-1999: Certificated Personnel Salaries	Site Formula Funds	500.00
		3.6 Release Time for Multi-Cultural Fair		1000-1999: Certificated Personnel Salaries	Site Formula Funds	300.00

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>School Programs/Community Service:</p> <p>4.1 Students in 4th/5th grades have the opportunity to join IMPACT, a student leadership and service program. See Goal 1 for details.</p> <p>4.2 IMPACT students will look for opportunities to provide service to foster children in our area (ex. Hands for Hope PJ Drive).</p> <p>4.3 IMPACT students will serve as role models for the EDCOE Autism Program at lunch recesses.</p>	8/9/2017-5/25/2018	Principal/Teacher coordinator	4.1 IMPACT Advisor Stipend	1000-1999: Certificated Personnel Salaries	Site Formula Funds	400.00
<p>Student Support Programs:</p> <p>5.1 The Student Success Team will meet, as needed, to facilitate and discuss problem solving among staff and parents to plan and generate alternative instructional and behavior management strategies for identified students.</p> <p>5.2 Fifth grade volunteer students will receive training and will serve as safety patrol officers to assist with the safe arrival and departure of students.</p> <p>5.3 Staff will participate in the development and implementation of Safe and Civil Schools including yearly survey of staff and students.</p>	8/9/17 - 5/25/18	Principal SST Coordinator SP Advisor IMPACT Advisor				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>5.4 IMPACT will create and film an expectations movie to be viewed by the students on the first day of school. Rule consistency and clarity will be improved by this project. Positive school culture will be improved.</p> <p>5.5 4th and 5th grade students will have opportunities to learn leadership skills and serve on school service teams, such as Teachers' Aides, Librarian Aides, Assembly Set-Up, Friendship Group for the EDCOE Autism Program, Environmental Awareness Group, Disability Awareness Group, Student Website Team, etc. through IMPACT.</p> <p>5.5 Recess game rules will be posted on signs on the blacktop to increase student understanding of rules and decrease recess conflict. (See Goal 6)</p> <p>5.6 Perfect attendance will be honored at the end of year awards assembly.</p>						

Planned Improvements in Student Performance

School Goal #5

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Attract and retain diverse, knowledgeable, dedicated employees.
LEA GOAL:
Attract and retain diverse, knowledgeable, dedicated employees who are trained and supported in their commitment to provide quality education for our students.
SCHOOL GOAL #5:
Attract, support, and retain employees who are committed, diverse, knowledgeable, and dedicated to providing quality education for our students.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
Approximately 98% of RUSD teachers are "highly qualified". All Lakeview teaching staff is "highly qualified".
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using the Highly Qualified Teacher report generated from the RUSD Human Resources Department.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>All teachers at Lakeview Elementary School are Highly Qualified</p> <p>Professional Goals: 1.1 Teachers will develop professional goals with action plans tied to the California Standards of the Teaching Profession in September of 2015. 1.2 The administrator will meet with each teacher to discuss staff-wide goals and individual professional</p>	8/9/2017-5/25/2018	District Human Resource Dept-Director Principal Teachers TIP Coordinator EDCOE				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>goals by October of 2015.</p> <p>1.3 The administrator will meet with teachers in February of 2018 to discuss progress made on their goals and the evidence to support their goals.</p> <p>1.4 The administrator will visit classrooms and provide specific feedback to teachers following those visits.</p> <p>1.5 RUSD credentialed teachers in their first or second year of teaching are eligible to participate in the two-year EDCOE TIP (Teacher Induction Program - Previously BTSA). Participating Teachers commit to spending 60 hours each year on TIP related activities/professional development. TIP teachers participate in the Induction Program and receive their CA Clear Teaching Credential. RUSD veteran teachers are hired by the PAR Panel to serve as TIP Support Providers for our Participating Teachers.</p>						
<p>Staff Evaluation/Hiring Support:</p> <p>2.1 The administrator will follow evaluation timelines given by the Human Resources Department as outlined by the CSEA and RUFT contracts.</p> <p>2.2 The Peer Assistance Review Board</p>		<p>HR Department</p> <p>Principal</p> <p>PAR Panel</p>				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
(PAR) will be another resource available to support teachers in need.						
<p>Staff Support:</p> <p>3.1 Professional development will be provided for staff to assist them in performing their duties at the highest level.</p> <p>3.2 Collaboration and articulation time will be provided on minimum days throughout the school year so that teachers can discuss best teaching practices, design trimester benchmark assessments and support one another in a collegial manner.</p> <p>3.3 The administrator will meet with staff members to oversee job performance and provide support as needed.</p> <p>3.4 The administrator will have an open door policy and maintain open and clear communication patterns with all staff.</p>		Principal				

Planned Improvements in Student Performance

School Goal #6

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Create and maintain facilities and grounds.
LEA GOAL:
Create and maintain facilities and grounds that are safe, clean and conducive to the learning process.
SCHOOL GOAL #6:
Create and maintain a safe, clean campus that is conducive to the learning process.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
See district facilities report. Healthy Kids Survey Results indicated a need for students to feel that others follow school rules, are informed of school rules and are treated fairly when school rules are broken.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal, in conjunction with the RUSD Facilities and Maintenance Department, using facility inspection reports and Help Desk Ticket Completion rates. The school will also use School Site Safety Plans, emergency drill records, California Healthy Kids Survey data, facility inspection reports, Williams Act claims, and incident/accident reports to evaluate progress towards this goal..

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
1.1 Each year the Safe School Plan will be updated and concerns/feedback will be solicited from all stakeholders including custodians, yard supervisors, staff, and School Site Council.	8/9/17-5/25/18	Maintenance and Facilities Manager				
		Principal				
		Custodial Supervisor				
1.2 The Administrator and Lead Custodian will walk the campus monthly to check the campus for all		Lead Custodian				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>safety/facility concerns.</p> <p>1.3 Staff will complete Help Desk tickets if there are items needing repair or replacement.</p> <p>1.4 The administrator will communicate directly on a daily basis with the Lead Custodian regarding facility needs.</p> <p>1.5 The administrator will communicate with the Facilities Manager in regards to campus issues or concerns.</p> <p>1.6 The administrator will provide feedback to the Director of Facilities for the evaluation of the custodial staff and will evaluate the Lead Custodian.</p> <p>1.7 Yard supervisors will communicate regularly with the school administrator, regarding any safety issues or concerns on campus.</p> <p>1.8 Teachers will alert the administrator, regarding safety or health concerns on campus.</p>		<p>Custodial Staff</p> <p>Yard Supervisors</p>				
<p>Yard Supervisors and Safety Patrol:</p> <p>2.1 Monthly yard supervisor meetings will take place to discuss student safety, conflict resolution, consistency, and to ensure the smooth implementation of peaceful playgrounds.</p>	8/9/2017-5/25/2018	<p>Principal</p> <p>School Secretary</p> <p>Safety Patrol Teacher Liaison</p> <p>Yard Supervisors</p>				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>2.2 Yard supervisors will join CSEA and transition to a consistent schedule, allowing each YS to work five days each week. The YS team will, therefore be more consistent.</p> <p>2.3 5th grade volunteer students will receive training and will serve as safety patrol officers to assist with the safe arrival and departure of students.</p> <p>2.4 Rules for playground, lunchroom, and school grounds will be provided to teachers and yard supervisors.</p> <p>2.5 Parent volunteers will wear proper identification stickers while visiting campus. All volunteers will be cleared through the RUSD HR Department.</p> <p>2.6 IMPACT Leadership will create a School Peace service team to promote kindness, peace and solutions to conflict.</p>		IMPACT Advisors				
<p>School Safety:</p> <p>3.1 The site Crisis Response and Safe School Plan (AB 187) will be updated.</p> <p>3.2 The site safety plan will be reviewed and analyzed for school improvement purposes with input from PTO, School Site Council and the Safety Committee.</p>	8/9/2017-5/25/2018	Principal Secretaries Teachers Parents Lead Custodian District	<p>3.3 Emergency Backpack Embroidery and Supplies</p> <p>3.4 Cloth Window Coverings and Supplies</p> <p>3.7 Visitor/Game Rule Signage</p>	<p>4000-4999: Books And Supplies</p> <p>4000-4999: Books And Supplies</p> <p>4000-4999: Books And Supplies</p>	<p>Site Formula Funds</p> <p>Donations</p> <p>Site Formula Funds</p>	<p>1,000.00</p> <p>1,000.00</p> <p>1,000.00</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>3.3 Emergency backpacks will be updated in classrooms.</p> <p>3.4 Cloth window blinds will be made to cover classroom door windows.</p> <p>3.5 Staff pictures will be displayed in the office for student familiarity.</p> <p>3.6 IMPACT Expectations Movie will be viewed by all students on the first day of school to ensure clear and consistent understanding of school rules.</p> <p>3.7 Additional signage will be purchased and mounted in highly visible areas to instruct visitors to sign-in at the office. Signage will also be purchased to display rules for playground games (to avoid conflict).</p> <p>3.8 Students will continue to understand and use a school wide quiet signal for consistent expectations and for emergencies.</p> <p>3.9 Substitute teacher binders with all necessary information and emergency procedures will be available for each sub.</p> <p>3.10 School-wide drills are held monthly (fire/evaluation), bi-annually (duck and cover) and (lock down).</p> <p>3.11 Principal and custodial staff will be trained on NOA regulations.</p> <p>3.12 NOA 5 Year Inspection Complete</p>		Maintenance Department				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount

Summary of Expenditures in this Plan

Total Allocations and Expenditures by Funding Source

Total Allocations by Funding Source		
Funding Source	Allocation	Balance (Allocations-Expenditures)

Total Expenditures by Funding Source	
Funding Source	Total Expenditures
District Funded	24,704.00
Donations	51,383.90
Parent Teacher Association/Parent Faculty Club	12,080.00
Parent Teacher Association/Parent Faculty Club	29,400.00
Site Formula Funds	12,105.00
Title II Part A: Improving Teacher Quality	3,100.00

Summary of Expenditures in this Plan

Total Expenditures by Object Type

Object Type	Total Expenditures
1000-1999: Certificated Personnel Salaries	21,770.00
2000-2999: Classified Personnel Salaries	33,405.00
4000-4999: Books And Supplies	21,896.00
5000-5999: Services And Other Operating Expenditures	32,479.90
5800: Professional/Consulting Services And Operating	23,222.00

Summary of Expenditures in this Plan

Total Expenditures by Object Type and Funding Source

Object Type	Funding Source	Total Expenditures
1000-1999: Certificated Personnel Salaries	District Funded	8,820.00
2000-2999: Classified Personnel Salaries	District Funded	12,884.00
5000-5999: Services And Other Operating	District Funded	3,000.00
1000-1999: Certificated Personnel Salaries	Donations	7,200.00
2000-2999: Classified Personnel Salaries	Donations	15,000.00
4000-4999: Books And Supplies	Donations	12,546.00
5000-5999: Services And Other Operating	Donations	10,470.90
5800: Professional/Consulting Services And	Donations	6,167.00
5000-5999: Services And Other Operating	Parent Teacher Association/Parent Faculty	425.00
5800: Professional/Consulting Services And	Parent Teacher Association/Parent Faculty	11,655.00
4000-4999: Books And Supplies	Parent Teacher Association/Parent Faculty	6,000.00
5000-5999: Services And Other Operating	Parent Teacher Association/Parent Faculty	18,000.00
5800: Professional/Consulting Services And	Parent Teacher Association/Parent Faculty	5,400.00
1000-1999: Certificated Personnel Salaries	Site Formula Funds	2,650.00
2000-2999: Classified Personnel Salaries	Site Formula Funds	5,521.00
4000-4999: Books And Supplies	Site Formula Funds	3,350.00
5000-5999: Services And Other Operating	Site Formula Funds	584.00
1000-1999: Certificated Personnel Salaries	Title II Part A: Improving Teacher Quality	3,100.00

Summary of Expenditures in this Plan

Total Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	53,357.90
Goal 2	4,000.00
Goal 3	49,120.00
Goal 4	23,295.00
Goal 6	3,000.00

School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

Name of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Students
Kathy Miracle	X				
Jennifer Bazor		X			
Laurisa Stuart		X			
Anna Doughty			X		
Samantha Casey				X	
Jim Gordon				X	
Shelle Limoncelli				X	
Scott Miller				X	
Numbers of members of each category:	1	2	1	4	

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

Recommendations and Assurances

The school site council (SSC) recommends this school plan and Proposed Expenditure(s) to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:

State Compensatory Education Advisory Committee

Signature

X English Learner Advisory Committee

Signature

Special Education Advisory Committee

Signature

District/School Liaison Team for schools in Program Improvement

Signature

Compensatory Education Advisory Committee

Signature

Departmental Advisory Committee (secondary)

Signature

Other committees established by the school or district (list):

Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on 11/30/16.

Attested:

Kathy Miracle

Typed Name of School Principal

Signature of School Principal

Date

Shelle Limoncelli

Typed Name of SSC Chairperson

Signature of SSC Chairperson

Date

The Single Plan for Student Achievement

School: Rescue Elementary School
CDS Code: 09619786005714
District: Rescue Union Elementary School District
Principal: Dustin Haley
Revision Date: September 2017

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California Education Code sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: Dustin Haley
Position: Principal
Phone Number: 530-677-2720
Address: 3880 Green Valley Road
Rescue, CA 95672
E-mail Address: dhaley@rescueusd.org

The District Governing Board approved this revision of the SPSA on .

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School Vision and Mission

Rescue Elementary School's Vision and Mission Statements

Our vision is to provide a safe environment in which all people learn and receive respect, value, and support. Every student will receive a quality education in partnership with families and the community to be successful meeting challenging and comprehensive standards.

At Rescue School we are committed to respecting the similarities and differences of others on our playgrounds, in our classrooms and community. We are dedicated to providing our students an excellent education in a safe, clean, and nurturing environment. We hold high expectations for all students and provide them with the support to meet their full potential.

School Profile

Rescue School, which serves students in grades TK-5, is a quiet oasis in a rapidly growing and changing Sierra Nevada foothill community. School buses pass the school on a road where cows are grazing with deer and wild turkeys appearing from time to time. Approaching on Green Valley Road from the west, you will see the Sierra Nevada Mountains in the background, covered with snow in winter. Farms, fields, and houses are scattered along the hillside. Rescue is a friendly place where people know each other and take the time to stop and talk. The bus drivers, principal, teachers, and secretaries are your neighbors. You meet them at the game, at the store, or at the Rescue Post Office. The school itself is part of the neighborhood, serving as a gathering place for meetings, soccer and Little League, Boy/Girl Scouts, community craft shows, carnivals, and recreational activities. Although Rescue School was built in 1958, it has been well maintained and remodeled to improve the buildings for safety and comfort. Rescue was recognized as a California Distinguished School in 2010 and 2014.

Twenty seven percent of Rescue School's population are socio-economically disadvantaged; therefore we are identified as a Title I school. As a Title I school, we receive additional funding from the Federal Government. Our cultural demographics include 1% Asian, 1% Pacific Islander, 1% Filipino, 1% African American, 14% Hispanic or Latino, 2% multiple ethnicities and 80% White.

Rescue Elementary has 19 regular education classrooms in grades TK-5. We have one physical education prep class for grades 4 & 5 and one Resource Specialist class for grades K-5. We offer band classes to students in grades 4-5. Our teachers are a highly qualified collection of nurturing and devoted professionals with consistently high standards for themselves and their students. We offer a balanced instructional program with the goal of meeting the needs of the whole child. Our district adopted curricular materials include Benchmark (English Language Arts, GO Math, Step-Up to Writing, Scott Foresman Science and Social Studies, and Handwriting without Tears (K-2). ELA instruction is supplemented with Reading Counts and core literature. Math instruction is supplemented with Reflex Math and TenMarks. Academic differentiation is provided through a variety of methods including, but not limited to, small group, leveled group, and challenge group instruction. Our Learning Center is also used to support students. Teachers continue to receive staff development and collaboration time to work on California State Standards and with curriculum. Rescue teachers are in the process of becoming certified in Guided Language Acquisition Development (GLAD) instructional strategies.

Rescue Elementary has a fully equipped computer lab with 31 computers to support our student technology program. Transitional Kindergarten through 2nd grade students receive instruction in the lab from their classroom teachers at least once a week. Grades 3 – 5 are equipped with a class set of Chromebooks for their classroom to use. Grades K-2 have a bank of Chromebooks that they utilize. All classrooms have projectors and ELMOs to support student learning. Most have SMART Board Technology as well. This year, Rescue Elementary has created a Maker Space lab for all students to utilize that promotes STEAM inquiry and discovery. There are at least a dozen stations for students to utilize in the Maker Space. Rescue Elementary also offers a quality art program for students in grades K-5. Students receive art instruction learning about various historical artists and their techniques and get to apply them to various art projects.

All students at Rescue School receive a differentiated curriculum in the regular classroom. Appropriate learning experiences are provided during the school day, usually in the regular classroom. Enrichment activities, challenge groups, and intervention groups are designed to support students and meet their individual needs. Before and after school enrichment and tutoring is available for students who need extra support or desire to participate in extra activities.

Rescue School is supported by the services of a nurse, psychologist, and a speech and language specialist. Our nurse is available 1

day a week to meet the health needs of students including vision and health screenings. The district psychologist performs evaluations and also meets with students as appropriate. The speech/language specialist works with students five days a week. A Learning Center exists to support those children with identified learning disabilities. Rescue School also participates in Academic Assessment/Program Modification, and the Individual Education Program (IEP) planning process. During leveled reading, students are grouped by their reading level so that all students receive appropriate instruction. Reading aides also work with groups of students during leveled reading in order to achieve the lowest possible teacher student ratio. The overall goal is bringing all students to benchmark, and challenging advanced learners.

The Student Success Team (SST) approach is utilized to provide assistance to children experiencing difficulties. The SST, consisting of a teacher, parents, and the principal, meets regularly to develop an educational assistance plan for children referred by their teacher or parents. Rescue School is an excellent example of what can be achieved when parents, staff, and teachers work together to provide a strong educational foundation and create a meaningful and memorable school experience for their children.

Our students are offered many enrichment opportunities which are supported by fundraisers, school donations and our PTO. We offer competitive sports teams for cross country (3-5) and basketball (4-5). Other enrichment activities are offered through the school year including, but not limited to Art and Dance programs. Through the fundraising efforts of PTC, we are able to offer several assemblies tied to the California State Standards including an anti-bullying assembly. Students can participate in our Student Council (4-5) and organize many events that foster community in our school and supports our community as a whole. Our Garden Coordinator provides engaging lessons and experiences for all students throughout the year.

Our school theme, "Walk a mile in someone else's shoes" guides our positive, proactive philosophy. We promote and require a safe, respectful environment. We offer successful social/emotional programs through character building and anti-bullying instruction. All students are encouraged and taught to be respectful, be responsible and to be safe. Character traits are featured each month. Students are also taught to fill one another's "buckets" by being kind and helpful. We employ a part-time counselor to offer individual counseling to students in need, facilitate social skills groups and deliver classroom lessons, such as Building Friendships, Respect, College and Career Readiness and Self-Esteem. Monthly assemblies are scheduled to celebrate the academic and social achievement of our students.

Rescue Elementary School was been recognized as a California Distinguished School in 2010 and 2014.

School and Student Performance Data

CAASPP Results (All Students)

English Language Arts/Literacy

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	78	78	67	78	76	66	77	76	66	100.0	97.4	98.5
Grade 4	60	78	76	60	78	72	60	78	72	100.0	98.7	94.7
Grade 5	67	65	85	66	63	85	66	63	85	98.5	96.9	100
All Grades	205	221	228	204	217	223	203	217	223	99.5	97.7	97.8

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	2479.5	2486.2	2498.6	47	45	57.58	28	37	27.27	14	13	13.64	9	5	1.52
Grade 4	2483.0	2523.5	2522.4	22	50	48.61	40	31	25.00	17	9	16.67	22	10	9.72
Grade 5	2529.6	2533.5	2549.8	24	25	38.82	42	43	40.00	23	17	10.59	11	14	10.59
All Grades	N/A	N/A	N/A	32	41	47.53	36	36	31.39	18	13	13.45	13	10	7.62

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	42	38	53.03	47	57	40.91	12	5	6.06
Grade 4	28	46	38.89	47	41	52.78	25	13	8.33
Grade 5	29	38	40.00	55	43	49.41	17	19	10.59
All Grades	33	41	43.50	49	47	47.98	17	12	8.52

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	44	46	40.91	47	39	54.55	9	14	4.55
Grade 4	23	38	34.72	57	53	55.56	20	9	9.72
Grade 5	39	35	47.06	52	44	44.71	6	21	8.24
All Grades	36	40	41.26	51	46	51.12	11	14	7.62

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	29	30	36.36	69	63	63.64	3	7	0.00
Grade 4	13	35	36.11	78	59	52.78	8	6	11.11
Grade 5	21	27	24.71	70	67	67.06	9	6	8.24
All Grades	22	31	31.84	72	63	61.43	6	6	6.73

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	49	55	56.06	42	38	43.94	9	7	0.00
Grade 4	25	44	44.44	63	47	50.00	12	9	5.56
Grade 5	36	32	50.59	55	60	41.18	9	8	8.24
All Grades	38	44	50.22	52	48	44.84	10	8	4.93

Conclusions based on this data:

1. Rescue exhibited 2% growth overall in its ELA scores.
2. There is excellent growth in the Reading, Writing, and Research/Inquiry Claim areas of the ELA SBAC assessment. The Listening Claim is an area of focus for the 2017-18 school year.

School and Student Performance Data

CAASPP Results (All Students)

Mathematics

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	78	78	67	78	76	66	78	76	66	100.0	97.4	98.5
Grade 4	60	78	76	60	78	72	60	78	72	100.0	98.7	94.7
Grade 5	67	65	85	66	63	85	66	62	85	98.5	96.9	100
All Grades	205	221	228	204	217	223	204	216	223	99.5	97.7	97.8

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	2493.2	2500.4	2488.7	50	50	33.33	29	36	57.58	12	12	6.06	9	3	3.03
Grade 4	2479.0	2507.8	2498.0	17	32	26.39	32	31	31.94	37	28	29.17	15	9	12.50
Grade 5	2537.8	2528.5	2543.0	24	24	31.76	30	26	31.76	33	35	25.88	12	15	10.59
All Grades	N/A	N/A	N/A	32	36	30.49	30	31	39.46	26	25	21.08	12	8	8.97

Concepts & Procedures										
Applying mathematical concepts and procedures										
Grade Level	% Above Standard			% At or Near Standard			% Below Standard			
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	
Grade 3	67	71	63.64	22	22	31.82	12	7	4.55	
Grade 4	27	41	44.44	35	36	31.94	37	23	23.61	
Grade 5	30	26	47.06	48	46	28.24	21	28	24.71	
All Grades	43	47	51.12	34	34	30.49	22	19	18.39	

Problem Solving & Modeling/Data Analysis									
Using appropriate tools and strategies to solve real world and mathematical problems									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	56	62	37.88	29	33	59.09	14	5	3.03
Grade 4	27	35	34.72	48	51	43.06	25	14	22.22
Grade 5	29	32	41.18	56	45	45.88	15	23	12.94
All Grades	39	44	38.12	44	43	48.88	18	13	13.00

Communicating Reasoning Demonstrating ability to support mathematical conclusions									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 3	49	61	45.45	44	37	53.03	8	3	1.52
Grade 4	22	37	30.56	50	51	51.39	27	12	18.06
Grade 5	24	21	32.94	59	51	50.59	17	28	16.47
All Grades	33	41	35.87	50	46	51.57	16	13	12.56

Conclusions based on this data:

1. Rescue exhibited 2.95% growth overall in its Math scores.
2. Grades 3 and 5 showed increase in the Math SBAC Assessment while 4th grade had a decrease of 4.67% of students meeting or exceeding standard.
3. The Communicating Reasoning Claim is an area of focus during the 2017-18 school year

School and Student Performance Data

CELDT (Annual Assessment) Results

Grade	Percent of Students by Proficiency Level on CELDT Annual Assessment														
	Advanced			Early Advanced			Intermediate			Early Intermediate			Beginning		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
1				***	***		***		***						
2				50	***		50	***	***						
3			***	***	75		***	25	***						
4					***	75	***		25						
5				***		***	***	***							
Total			11	50	64	44	50	36	44						

Conclusions based on this data:

1. We will continue to provide individualized instruction to our English Learners to support their growth and development through the use of the classroom teacher and paraeducators.
2. We will continue to access the District EL Coordinator for consultation regarding the progress of our EL students. The EL Coordinator will meet and set individualized goals with each EL student and collaborate with the EL Paraeducator to support each student in meeting their goals.
3. Teachers will continue to design opportunities for integrated small group instruction across grade levels to support EL Students.

School and Student Performance Data

CELDT (All Assessment) Results

Grade	Percent of Students by Proficiency Level on CELDT All Assessments (Initial and Annual Combined)														
	Advanced			Early Advanced			Intermediate			Early Intermediate			Beginning		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
K	25					17	50	***	33	25		17			33
1				***	***		***		***						***
2			***	50	50		50	50	***						
3			***	***	60		***	40	***						
4					***	75	***		25						
5				***		***	***	***							***
Total	6		11	35	56	28	53	44	33	6		6			22

Conclusions based on this data:

1. Students who are English learners are making steady progress. They remain an area of focus and have interventions/supports in place throughout our education program.

Planned Improvements in Student Performance

School Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Enhance and encourage learning for all students.

LEA GOAL:

Enhance and encourage learning for all students; Increase pupil engagement and improve pupil learning outcomes by providing a student-centered, innovative, and engaging learning environment using effective research-based instructional methodologies aligned to the California Standards.

SCHOOL GOAL #1:

All students, regardless of gender, ethnicity, language or economics will demonstrate an increase in learning outcomes. Innovative, engaging, and student-centered instruction, aligned to the California Standards, will be employed in all classroom and throughout the learning environment.

Data Used to Form this Goal:

Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.

Findings from the Analysis of this Data:

School-wide SBAC data revealed that 78.92% of students in grades 3-5 met or exceeded the ELA standards and 69.95% of students in grades 3-5 met or exceeded the math standards. This is an 2% increase in ELA and a 2.95% increase in Math from the 2016-2017 year.

DIBELS data revealed that 73% of kindergarten students met the end of year benchmark for Phoneme Segmentation and 68% met the end of year benchmark for Nonsense Word Fluency. There was a decrease of 15% in Phoneme Segmentation and a 9% decrease in Nonsense Word Fluency from the 2016-17 year.

In first grade, 69% of students met the benchmark for Nonsense Word Fluency (Correct Letter Sounds) and 74% met the standard for Nonsense Word Fluency (Whole Words Read). This is an decrease of 5% in Nonsense Word Fluency (Correct Letter Sounds) and a 3% decrease in Nonsense Words Fluency (Whole Words Read). 64% of first graders met the standard for fluency reading at least 47 correct words per minute with 90% accuracy using the DIBELS Oral Reading Fluency assessment (DORF).

On the DORF, 75% of second graders met the fluency benchmark and 81% met the accuracy benchmark. This is the same as the 2016-17 school year. 83% of second graders met the standard on the the End of the Year Go Math assessment scoring at least 80% or better.

In grades 3-5, the average percent meeting the DORF fluency benchmark score was 75%. The average percent meeting the DORF accuracy benchmark was 73%. 50% of all 3rd through 5th grade students scored 80% or better on the Go Math End of the Year assessment.

Reading Counts data revealed the following:

First Grade: While 85% of all first grade students tested and have a Lexile, 65% of all first grade students' Lexile is within the grade level band (190-450).

Second Grade: 77% of all 2nd grade students' Lexile is within the grade level band (450-620)

Third Grade: 79% of all 3rd grade students' Lexile is within the grade level band (620-790)
 Fourth Grade: 69% of all 4th grade students' Lexile is within the grade level band (790-875)
 Fifth Grade: 67% of all 5th grade students' Lexile is within the grade level band (875-980)

How the School will Evaluate the Progress of this Goal:

The school will measure the progress of this goal using assessment data from the Smarter Balanced Summative Assessment, Smarter Balanced Interim Assessments, Reading Counts Lexile Scores, DIBELS measures, trimester grade reports, and parent/student survey results. Our school goal is a 5% increase in the total number of students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and DIBELS assessments.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Alignment of instruction with content standards:</p> <p>1.1 Continue to use district adopted curriculum to bring students to grade level benchmarks in reading and writing & supplement with a variety of resources as needed.</p> <p>1.2 Use grade level/cross grade level articulation meetings to check alignment of English Language Arts instruction to California Standards and to plan instructional strategies across the grade level.</p> <p>1.3 Full implementation of district adopted ELA curriculum to bring students to grade level benchmarks in Language Arts & supplement with a variety of resources as needed.</p> <p>1.4 Full implementation of district adopted math curriculum to bring students to grade level benchmarks in math & supplement with a variety of resources as needed.</p> <p>1.5 Utilization of Step Up to Writing</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>with core curriculum to teach writing components in accordance with California State Standards.</p> <p>1.6 Use grade level/cross grade level articulation meetings to check alignment of math instruction to California Standards with the use of the Mathematical Practices.</p>						
<p>Improvement of instructional strategies and materials:</p> <p>2.1 Continue leveled reading.</p> <p>2.2 Complete reading assessments (DIBELS, Reading Counts, etc.) and use reading data to flexibly group students for leveled reading and to determine the best instruction to meet student needs. Use end of the year assessments to create the following year's classes.</p> <p>2.3 Use grade level midyear assessments in grades K-2 to assess standards mastery in mathematics.</p> <p>2.4 Use SBAC Interim Block Assessments (IBA) and Interim Comprehensive Assessments (ICA) in grades 3-5 to assess standards mastery in mathematics while continuing to further acclimate students to the SBAC technology platform.</p> <p>2.5 Use grade level/cross grade level articulation meetings to check alignment of all standards being</p>	7/1/2017-6/30/2018	Staff	2.2 Assessment days, three days per teacher (sub costs)	1000-1999: Certificated Personnel Salaries	District Funded	8868

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>taught.</p> <p>2.6 Use grade level Differentiation Meetings to strategize interventions and share instructional techniques to reach underperforming students while still challenging high performers.</p> <p>2.7 Use grade level and cross grade level meetings to monitor progress of instruction and assessment. Analyze data as a grade level.</p> <p>2.8 Improve instruction by using current technology to support underperforming students (LCD Projectors, Elmos, Promethean Boards, and tablets).</p> <p>2.9 Utilize supplementary materials to support underperforming students in reading, writing, and test taking.</p> <p>2.10 Utilize supplementary materials to support underperforming students in math fluency and other math skills.</p>						
<p>Extended learning time:</p> <p>3.1 Before/After school tutoring program for targeted students in grades 3-5.</p> <p>3.2 Provide an in school integrated Enrichment program. Within the school day, teachers will differentiate instruction to meet the individual needs of students.</p>	7/1/2017-6/30/2018	Staff	3.1 Tutoring	1000-1999: Certificated Personnel Salaries	Site Formula Funds	3984
			3.2 Enrichment Budget	1000-1999: Certificated Personnel Salaries	Donations	1500

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>3.3 Provide a before school Enrichment Club for 4th and 5th grade students</p> <p>3.4 Provide an after school Enrichment program consisting of a variety of choices for students K-5.</p>						
<p>Increased educational opportunity and support services:</p> <p>4.1 Encourage consultation and research by general education teachers, special education staff, Title 1 staff, principal, and parents for the purpose of making recommendations to improve achievement.</p> <p>4.2 Student Success Team Coordinator to arrange/conduct, follow-up on actions, and maintain the files for Student Success Team meetings.</p> <p>4.3 Paraeducators work with small groups during reading and Benchmark reading time.</p> <p>4.4 Paraeducators work with small groups during math instruction in grades 4 and 5.</p> <p>4.5 Paraeducators work with Transitional Kindergarten and Kindergarten classes for 3 hours (District funded 2 hours and Title I funded 1 hour).</p> <p>4.6 Utilize a Title I paraeducator in kindergarten to boost students who</p>	7/1/2017-6/30/2018	Staff	<p>4.3 and 4.4 Title I Paraeducators</p> <p>4.5 Kindergarten Paraeducator</p> <p>4.6 Kindergarten Title I Paraeducator</p> <p>4.7 EL Paraeducator</p> <p>4.10 Spelling Bee Registration</p> <p>4.10 Subs for Spelling Bee</p> <p>4.11 Oral Interpretation Registration</p> <p>4.11 Oral Interpretation Subs</p> <p>4.12 Nature Bowl Registration</p>	<p>2000-2999: Classified Personnel Salaries</p> <p>2000-2999: Classified Personnel Salaries</p> <p>2000-2999: Classified Personnel Salaries</p> <p>5800: Professional/Consulting Services And Operating Expenditures</p> <p>1000-1999: Certificated Personnel Salaries</p> <p>5800: Professional/Consulting Services And Operating Expenditures</p> <p>1000-1999: Certificated Personnel Salaries</p> <p>5800: Professional/Consulting Services And Operating Expenditures</p>	<p>Title I</p> <p>District Funded</p> <p>Title I</p> <p>District Funded</p> <p>Site Formula Funds</p> <p>Site Formula Funds</p> <p>Site Formula Funds</p> <p>Site Formula Funds</p>	<p>39250</p> <p>22756</p> <p>225</p> <p>492.66</p> <p>160</p> <p>164.22</p> <p>60</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>need support in reading, writing, spelling, and math.</p> <p>4.7 Utilize a paraeducator to support English Language Learners (grades K-5) in accordance with the LCAP.</p> <p>4.8 Level students for math instruction and support in 5th grade.</p> <p>4.9 Evaluate students with district assessments.</p> <p>4.10 Participate in El Dorado County Spelling Bee.</p> <p>4.11 Participate in Oral Interpretation Festival.</p> <p>4.12 Participate in Nature Bowl.</p> <p>4.13 Administer CELDT (ELPAC) test to ELL students.</p> <p>4.14 English Language Learners will receive additional instructional support in English Language Development by the ELL Paraeducator and classroom teacher. ELL students will be clustered together by grade level.</p>			4.12 Nature Bowl Subs	1000-1999: Certificated Personnel Salaries	Site Formula Funds	164.22
<p>Staff development and professional collaboration:</p> <p>5.1 Staff will have opportunity to share ideas/strategies with each other at staff meetings and grade level collaboration meetings.</p>	7/1/2017-6/30/2018	Staff	5.3 GLAD Registration		Title I	9250
			5.3 GLAD Substitute Costs	1000-1999: Certificated Personnel Salaries	Title I	6569
			5.4 GLAD Planning Day Substitute Costs	1000-1999: Certificated Personnel Salaries	Title II Part A: Improving Teacher Quality	1971

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>5.2 Staff will collaborate to analyze data, set goals, create pacing calendars and share best practices.</p> <p>5.3 Staff in grades 4 and 5 will receive Guided Language Acquisition Design (GLAD) to promote English acquisition, academic achievement, and cross-cultural skills.</p> <p>5.4 Kindergraten through 3rd grade will participate in a planning day to prepare GLAD units</p> <p>5.5 Kindergarten through 3rd grade will participate in Love and Logic workshops that provide strategies in working with student behavior.</p>			<p>5.5 Love and Logic Registration</p> <p>5.5 Love and Logic Substitute Costs</p>	<p>5800: Professional/Consulting Services And Operating Expenditures</p> <p>1000-1999: Certificated Personnel Salaries</p>	<p>Site Formula Funds</p> <p>Title II Part A: Improving Teacher Quality</p>	<p>750</p> <p>1150</p>
<p>Involvement of staff, parents and community: (including interpretation of student assessment results):</p> <p>6.1 Hold School Site Council meetings to monitor plan and budget.</p> <p>6.2 Communicate student progress to parents through report cards, progress reports and conferences.</p> <p>6.3 Send home the school newsletter to inform parents of school events.</p> <p>6.4 Hold Title I parent meeting to explain the program, gain input for the direction of the program, and explain what parents can do to help their children (done at parent/teacher conferences).</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>6.5 Give parents an overview of the grade level expectations & curriculum at back-to-school night, during parent/teacher conferences.</p> <p>6.6 Provide parents with various workshops to help their child at home (i.e. discipline, homework, etc.).</p>						
<p>Auxiliary services for students and parents:</p> <p>7.1 Provide a smooth transition from preschool to kindergarten by assessing students to determine their mastery of baseline concepts as measure on the Transitional Kindergarten report card</p>	7/1/2017-6/30/2018	Staff	7.1 Incoming Kindergarten Assessments	1000-1999: Certificated Personnel Salaries	Site Formula Funds	1905
<p>Monitoring program implementation and results:</p> <p>8.1 In grade level teams, teachers will regularly review the reading data to ensure that the leveled reading groups are fluid and flexible.</p> <p>8.2 The principal and teachers will regularly review reading data to monitor intervention plans to meet their needs.</p> <p>8.3 Teachers will communicate student progress to parents at least three times per year.</p> <p>8.4 The principal and teachers will analyze assessment results to identify under performing students to develop intervention plans to meet</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>their needs.</p> <p>8.5 Program implementation will be monitored by the principal and shared with the School Site Council.</p>						

Planned Improvements in Student Performance

School Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Provide an innovative and engaging learning environment.
LEA GOAL:
Provide an innovative and engaging learning environment that effectively integrates the use of technology into the teaching and learning process, to ensure that our students are well-prepared for success in high school, career and college.
SCHOOL GOAL #2:
Provide an innovative environment that integrates technology into the teaching and learning process, to ensure that our students are engaged and well-prepared for success in high school, career and college.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.
Findings from the Analysis of this Data:
School-wide SBAC data revealed that 78.92% of students in grades 3-5 met or exceeded the ELA standards and 69.95% of students in grades 3-5 met or exceeded the math standards. This is an 2% increase in ELA and a 2.95% increase in Math from the 2016-2017 year.
According to the Rescue Community Survey, 84% of stated that Rescue School's implementation of technology is meeting and enhancing their child's needs.
All students participated in Digital Literacy. Digital Literacy Program completion certificates are on file at the District Office.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using assessment data from the Smarter Balanced Summative Assessment, Smarter Balanced Interim Assessments, Digital Literacy Compliance reports, and parent/student survey results. Our school goal is a 5% increase in the total number of students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and DIBELS measures.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Access to hardware: 1.1 Teachers have desktops to carry out their professional duties	7/1/2017-6/30/2018	Staff	1.2-1.4 Chromebooks		District Funded	

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>(Planning lessons, communication, updating grades, etc.).</p> <p>1.2 Kindergarten - 1st grade classrooms contain 6 tablets or Chromebooks for their classroom's use.</p> <p>1.3 Second grade classrooms have a class set of Chromebooks to share among the grade level, plus 5 additional Chromebooks.</p> <p>1.4 Grades 3 - 5 have a class set of Chromebooks in each classroom for student use.</p> <p>1.5 A computer lab is available for Kindergarten through 2nd grade to use on a regular basis.</p> <p>1.6 The Maker Space lab provides a variety of STEM stations including 3D printing, IPAD applications, Use of Chromebooks, and several other Technology applications for all students to use grades K-5.</p> <p>1.7 All classrooms have use LCD projectors, Promethean Boards, TV/Tablet combo, & ELMOS and utilize them to deliver instruction.</p>			1.6 Maker Space Lab and Supplies		Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	12000
<p>Use of Computer Programs and Applications:</p> <p>2.1 Classes use the Reading Counts Program to determine the Lexile levels of students and monitor their reading progress.</p>	7/1/2017-6/30/2018	Staff	2.1 Reading Counts License	4000-4999: Books And Supplies	District Funded	1100
			2.2 Purchase of Reflex Math	4000-4999: Books And Supplies	Site Formula Funds	2700
			2.5 Purchase of TenMarks	4000-4999: Books And Supplies	Site Formula Funds	300

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>2.2 Classes use the Reflex Math Program to improve math fact fluency for all students.</p> <p>2.3 Classes use the technology components of the Go Math adoption to enhance daily instruction and offer support to parents and students at home.</p> <p>2.4 Classes utilize the Typing Agent program to focus on typing skills for students.</p> <p>2.5 Classes use other supplementary programs (such as TenMarks) to focus on academic needs and practice test taking skills in preparation for the SBAC assessment.</p> <p>2.6 Grades 4 and 5 uses the Jupiter Grades Program to display student progress and communicate with parents and family members.</p> <p>2.7 Kindergarten teachers use the ESGI online assessment platform for assessing emergent readers and monitor their development.</p>			<p>2.6 Jupiter Grades License</p> <p>2.7 ESGI License</p>	<p>4000-4999: Books And Supplies</p> <p>4000-4999: Books And Supplies</p>	<p>District Funded</p> <p>District Funded</p>	
<p>Use of Technology to Support Intervention:</p> <p>3.1 Before/After school tutoring program utilizes programs to focus on reading fluency for struggling learners. (See Goal #1 3.1)</p> <p>3.2 Classes utilize the Reflex Math</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Program to focus on math fact fluency for struggling learners.</p> <p>3.3 Reading Counts diagnostic tests are given periodically to monitor student progress and establish leveled reading groups for students. (See Goal #1 2.2)</p> <p>3.4 Grades 3-5 utilize TenMarks diagnostic tests to determine skill mastery and needs for students to work on in mathematics.</p> <p>3.5 Learning Center uses Scootpad to provide ELA and Math intervention activities for students.</p>						
<p>Staff development and professional collaboration:</p> <p>4.1 Technology Teacher is working with students grades 1-5 to help them master technology skills in accordance with the District Technology Scope and Sequence.</p> <p>4.2 Staff receive training to utilize various computer programs and applications (i.e. Go Math Online Resources, Reflex Math, Typing Agent, etc.).</p> <p>4.3 Staff receive training to utilize the application for SBAC practice and assessment administration.</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Involvement of staff, parents and community: (including interpretation of student assessment results):</p> <p>5.1 The school newsletter sent home monthly to inform parents of school events.</p> <p>5.2 Staff utilize email and digital communications to connect with the community to discuss student progress and classroom activities.</p> <p>5.3 Hold Title I parent meeting to explain the program, gain input for the direction of the program, and explain what parents can do to help their children.</p> <p>5.4 At back-to-school night, during parent/teacher conferences and California Standards parent night, parents will be given an overview of the technology expectations and availability for students and how they can help support them.</p> <p>5.5 School will provide the Aeries Parent Portal for parents to access their child's attendance records and provides means of communication between school and home.</p> <p>5.6 School will provide an updated website for parents that includes an updated calendar of school events, teacher webpages that share curriculum and classroom information, PTC community information, and contact information.</p>	7/1/2017-6/30/2018	Staff	5.8 Sound System Upgrade	0000: Unrestricted	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	150

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>5.7 School will send weekly email blasts of upcoming events to families.</p> <p>5.8 Upgrade to the portable sound system.</p>						
<p>Auxiliary services for students and parents:</p> <p>6.1 Provide a continued smooth transition from grade level to grade level seeing student growth in their usage and understanding of technology applications as measured by the District Technology Scope and Sequence.</p>	7/1/2017-6/30/2018	Staff				
<p>Monitoring technology implementation and results:</p> <p>7.1 The principal and teachers will regularly review program data to ensure instruction is meeting student needs.</p> <p>7.2 The principal and teachers will regularly review program data (Reading Counts, Reflex Math, etc.) on students to monitor student progress and develop intervention plans to meet student needs.</p> <p>7.3 Teachers will communicate student progress to parents at least three times per year.</p> <p>7.4 The principal and teachers will analyze the SBAC practice test scores to identify under performing students</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>to develop intervention plans to meet their needs.</p> <p>7.5 Program implementation will be monitored by the principal and shared with the School Site Council.</p>						

Planned Improvements in Student Performance

School Goal #3

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Support the teaching and learning process.
LEA GOAL:
Support the teaching and learning process to ensure that we provide a consistent, high quality, challenging and engaging learning environment for all students
SCHOOL GOAL #3:
Support teaching and learning processes to provide a consistent, high quality, challenging, and engaging learning environment for all students.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
According to the Rescue Community Survey, 96% of responders stated that the school library enhances their child's education. Stakeholders indicated a need to continue to procure more rigorous, relevant materials, including library services, media, and technology, that incorporates 21st century learning goals. Teacher input corroborated these findings, and also indicated that there is a need for more professional development to meet these goals.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using professional development evaluations and staff/community survey results.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Library Collection: Alignment of instruction with content standards 1.1 Staff will complete and analyze annual school collection history and determine priorities for purchase. 1.2 Staff and community members will continue to support the goal of 2+ books per student, each week.	7/1/2017-6/30/2018	Staff	1.4 Book Purchases	0000: Unrestricted	Donations	3000

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.3 Library staff will complete annual CDE Online School Library Survey.</p> <p>1.4 Scholastic book fair will take place twice a year. Books will be purchased for the library from the book fair profits.</p>						
<p>Library Access and Use: Improvement of instruction strategies and materials</p> <p>2.1 Track information on number of classes that use the library and compare yearly with the goal of 100% of classes using the library weekly.</p> <p>2.2 The library provides barrier-free access for students, staff, and the community during the school day, before and after school hours, and beyond the school year when needed.</p>	7/1/2017-6/30/2018	Staff				
<p>Library Program Elements: Increased educational opportunity:</p> <p>3.1 Continue to support “I Love Reading Week” and other school wide reading incentive programs to increase student comprehension and fluency (including Reading Counts).</p> <p>3.2 Provide information literacy activities to increase student knowledge and skills related to locating, evaluating, and using information effectively.</p> <p>3.3 Provide reading motivational</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>events and activities, author visits, assemblies, celebrations, etc.</p> <p>3.4 Library is part of the school's technology infrastructure.</p> <p>3.5 Collaborative planning and teaching with classroom teacher by Library/Media Coordinator.</p> <p>3.6 Students will receive recognition for meeting Reading Counts goals. A Reading Counts bulletin board will be displayed in the library highlighting students who achieved goals.</p>						
<p>Monitoring program implementation and results:</p> <p>4.1 Library Program will support the instructional program and will be measured by annual parent survey.</p> <p>4.2 Library/Media Coordinator will provide annual update on library access, use and collection data.</p> <p>4.3 Process is in place to prioritize library collection, program priorities and determine funding options.</p>	7/1/2017-6/30/2018	Staff				
<p>Intervention and Assistance for struggling students:</p> <p>5.1 Classes will be broken down into smaller, leveled reading groups to support student needs and give them more individualized instruction.</p> <p>5.2 Paraeducators will work with reading groups during reading and</p>	7/1/2017-6/30/2018					

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Benchmark time. (See Goal #1 4.3)</p> <p>5.3 Math classes will be leveled in grades 4 and 5 to support students. (See Goal #1 4.4)</p> <p>5.4 The Learning Center will work with students in the areas of reading, writing, and math.</p> <p>5.6 Before/After school tutoring will be offered for struggling students in the areas of reading and math. (See Goal #1 3.1)</p>						
<p>Professional Development and Collaboration:</p> <p>6.1 Teachers will receive professional development in areas of curriculum and implementation in accordance with the California Standards.</p> <p>6.2 Staff in grades 4 and 5 will receive Guided Language Acquisition Design (GLAD) to promote English acquisition, academic achievement, and cross-cultural skills. (See Goal #1 5.3)</p> <p>6.3 Staff in grades K-3 will receive a planning day to design GLAD units for their grade level (See Goal # 1 5.4)</p> <p>6.3 Kindergarten through 3rd grade teachers will participate in professional development in student behavior management by attending Love and Logic workshops (See Goal #1 5.5)</p>	7/1/2017-6/30/2018					

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>6.4 Teachers will participate in collaboration and articulation days throughout the year to discuss assessments, pacing guides, and best practices.</p> <p>6.5 Teacher representatives will participate in the District Curriculum Committee to discuss new curriculum and assessment implementation. Representatives will share information with staff.</p>						
<p>Involvement of staff, parents and community:</p> <p>7.1 The school newsletter sent home monthly to inform parents of school events.</p> <p>7.2 Staff utilize email and digital communications to connect with the community to discuss student progress and classroom activities.</p> <p>7.3 Hold Title I parent meeting to explain the program, gain input for the direction of the program, and explain what parents can do to help their children.</p> <p>7.4 At back-to-school night, during parent/teacher conferences and California Standards parent night, parents will be given an overview of the methods, activities, and class expectations and how they can support their children at home.</p>	7/1/2017-6/30/2018					

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>7.5 School will provide the Aeries Parent Portal for parents to as means of communication between school and home.</p> <p>7.6 School will provide an updated website for parents that includes an updated calendar of school events, teacher webpages that share curriculum and classroom information, PTC community information, and contact information.</p>						
<p>Monitoring implementation and results:</p> <p>8.1 The principal and Library staff will regularly review program data to ensure the program is meeting student needs.</p> <p>8.2 The principal and teachers will regularly review academic program data to monitor student progress and develop intervention plans to meet student needs.</p> <p>8.3 Teachers will communicate student progress to parents at least three times per year.</p> <p>8.4 Program implementation will be monitored by the principal and shared with the School Site Council and the Parent Teacher Committee.</p>	7/1/2017-6/30/2018					

Planned Improvements in Student Performance

School Goal #4

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Enhance and encourage learning for all subgroups of students.
LEA GOAL:
Enhance and encourage learning for all subgroups of students including English Language Learners, Foster Youth and socio-economically disadvantaged students by increasing access to intervention from credentialed teachers and support staff. Increase pupil engagement and improve school climate by providing a safe, supportive, student-centered learning environment.
SCHOOL GOAL #4:
Enhance learning for all subgroups of students including English Language Learners, foster youth, socio-economically disadvantaged, and at-risk students through access to quality instruction, academic intervention and social support programs.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.
Findings from the Analysis of this Data:
Stakeholders indicated a need for quality instruction, academic intervention and social support programs for identified subgroups and at-risk students. Input from teachers, counselors, psychologists, and nurses corroborated these findings, and also indicated that there is a need for more professional development and supportive services to meet these goals.
School-wide SBAC data revealed that 78.92% of students in grades 3-5 met or exceeded the ELA standards and 69.95% of students in grades 3-5 met or exceeded the math standards. This is a 2% increase in ELA and a 2.95% increase in Math from the 2016-2017 year.
Further, 58% of EL students in grades 3-5 met or exceeded the ELA standards and 55% of EL students met or exceeded the math standards. This is a 6% decrease for students meeting or exceeding ELA standards and a 7% increase for students meeting or exceeding math standards from the 2016-17 year.
Rescue Community Survey data expressed that 91% of responders stated that their child feels safe and connected at school and 90% of responders feel that the home/school communication is meeting their needs with regards to academics and school activities/information.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using assessment data from the California Healthy Kids Survey, Smarter Balanced Summative and Interim Assessments, CELDT Scores, suspension/expulsion rates, and attendance rates. Our school goal is a 5% increase in the number of EL students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and DIBELS measures.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Improvement of instruction strategies and materials:</p> <p>1.1 Kindergarten through fifth grade students will receive monthly bully prevention education including a focus on digital citizenship.</p> <p>1.2 Continue to educate students about how to deal with bullies/bully prevention (Reach One Alliance).</p> <p>1.3 Continue Character Counts program.</p> <p>1.4 Continue to implement the Bucketfiller Program and integrate it with the procedures and routines to improve school environment.</p> <p>1.5 Provide "A Touch of Understanding" Assembly to promote awareness of students that have special needs</p> <p>1.6 Provide the B Street Theatre Festival 32 Assembly</p> <p>1.7 PE equipment will be purchased to support PE classes and for use during recesses.</p> <p>1.8 Provide Art, P.E. and Music materials to support students and the curriculum.</p> <p>1.9 Provide an Art teacher to deliver monthly instruction to classes grades 1-5.</p>	7/1/2017-6/30/2018	Staff	1.4 Bucketfiller Assembly	None Specified	Parent Teacher Association/Parent Faculty Club (PTA/PFC)	650
			1.5 A Touch of Understanding Assembly	None Specified	Parent Teacher Association/Parent Faculty Club (PTA/PFC)	2500
			1.6 Festival 32 Assembly	None Specified	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	900
			1.7 PE Equipment	None Specified	Parent Teacher Association/Parent Faculty Club (PTA/PFC)	500
			1.9 Art Program/Teacher	None Specified	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	5000
			1.11 Social Skills Group	1000-1999: Certificated Personnel Salaries	District Funded	10800

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.10 Provide yard duties with on-going training (topics to include: rules/expectations, consequences, rewards, actively supervising, roles/responsibilities and how to support one another).</p> <p>1.11 Select students will participate in group therapy once a week to focus on anger management, making good choices and peer relationships.</p>						
<p>Intervention Support Services:</p> <p>2.1 Administer CELDT test to ELL students.</p> <p>2.2 English Learners will receive additional instructional support in English Language Development by the EL Paraeducator and classroom teacher. EL students will be clustered together by grade level.</p> <p>2.3 English Learners will receive pull out support services during the school day with the English Language Development Coordinator and the EL Paraeducator.</p> <p>2.4 Paraeducators will work with students in small groups in reading or math to support their learning. (See Goal #1 - 4.3 & 4.4)</p> <p>2.5 Before/After school tutoring is available to support students in Language Arts and Math. (See Goal #3 - 5.6)</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>2.6 Special Education Staff in the Learning Center will help support student needs daily.</p> <p>2.7 Counseling services will be available two days per week for students that need support.</p> <p>2.8 School will work with EDCOE Foster Youth Services and SARB to support students in need.</p>						
<p>Extended Learning Time:</p> <p>3.1 Rescue will continue to provide athletic opportunities for students (cross-country, and girls and boys basketball teams) to increase fitness opportunities.</p> <p>3.2 Rescue will hold a "Fun Run" for students to bolster school spirit and provide fitness opportunities.</p> <p>3.3 Rescue will provide a "Gaga Ball Pit" structure for the playground to encourage students to participate in organized activities during recess</p> <p>3.4 Intramurals will be held for grades 4 and 5 to promote team building fitness activities</p>	7/1/2017-6/30/2018	Staff	3.3 Gaga Ball Pit	None Specified	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	5000
<p>Staff development and professional collaboration:</p> <p>4.1 Work with staff on procedures that promote students to be respectful, responsible and safe</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>citizens.</p> <p>4.2 Conduct monthly School Culture and Climate Committee meetings to discuss school climate.</p>						
<p>Involvement of staff, parents and community:</p> <p>5.1 The school newsletter will be sent out monthly to inform parents of school events and will include information related to anti-bullying and behavior expectations.</p> <p>5.2 Red Ribbon Week Activities to promote Drug Free School and School Spirit.</p> <p>5.3 WATCH D.O.G. program will be implemented encouraging male role models to serve on campus, supporting student learning and safety on campus.</p> <p>5.4 Hold Title I parent meeting to explain the program, gain input for the direction of the program, and explain what parents can do to help their children.</p> <p>5.5 Encourage input from parents about our school.</p> <p>5.6 School will provide an updated website for parents that includes an updated calendar of school events, teacher webpages that share curriculum and classroom information, PTC community</p>	7/1/2017-6/30/2018	Staff	5.2 Red Ribbon Week	0000: Unrestricted	Site Formula Funds	182.48

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
information, and contact information.						
<p>Auxiliary services for students and parents:</p> <p>6.1 Work with the Parent Teacher Council to provide events that support students</p> <p>6.2 Work with Student Council to discuss school activities and the promotion of inclusion.</p> <p>6.3 Share school events and goals with School Site Council.</p>	7/1/2017-6/30/2018	Staff				
<p>Monitoring program implementation and results:</p> <p>7.1 Healthy Kids Survey in fifth grade.</p> <p>7.2 Data on discipline reports, referrals and suspensions.</p> <p>7.3 Data on students referred to the student success team for behavior concerns.</p> <p>7.4 Discuss behavior procedures with School Culture and Climate Committee.</p> <p>7.5 Parent survey data with regards to Curriculum Effectiveness, Learning Environment, Communication, and Safety.</p>	7/1/2017-6/30/2018	Staff				

Planned Improvements in Student Performance

School Goal #5

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Attract and retain diverse, knowledgeable, dedicated employees.
LEA GOAL:
Attract and retain diverse, knowledgeable, dedicated employees who are trained and supported in their commitment to provide quality education for our students.
SCHOOL GOAL #5:
Attract, support, and retain employees who are committed, diverse, knowledgeable, and dedicated to providing quality education for our students.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
Approximately 98% of RUSD teachers are "highly qualified".
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using the Highly Qualified Teacher report generated from the RUSD Human Resources Department.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Professional Goals: 1.1 Teachers will develop professional goals with action plans tied to the California Standards of the Teaching Profession in September of 2017. 1.2 The administrator will meet with each teacher to discuss staff-wide goals and individual professional goals by October of 2017.	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.3 The administrator will meet with teachers in February of 2018 to discuss progress made on their goals and the evidence to support their goals.</p> <p>1.4 The administrator will visit classrooms and provide specific feedback to teachers following those visits.</p>						
<p>Staff Evaluation/Hiring Support:</p> <p>2.1 The administrator will follow evaluation timelines given by the Human Resources Department as outlined by the CSEA and RUFT contracts.</p> <p>2.2 The Peer Assistance Review Board (PAR) will be another resource available to support teachers in need.</p>	7/1/2017-6/30/2018	Principal/DO Staff				
<p>Staff Support:</p> <p>3.1 Professional development will be provided for staff to assist them in performing their duties at the highest level.</p> <p>3.2 Collaboration and articulation time will be provided on minimum days throughout the school year so that teachers can discuss best teaching practices, design trimester benchmark assessments and support one another in a collegial manner.</p> <p>3.3 RUSD credentialed teachers in</p>	7/1/2017-6/30/2018	Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>their first or second year of teaching are eligible to participate in the two-year EDCOE TIP program. Participating Teachers commit to spending 60 hours each year on TIP related activities/professional development. TIP teachers participate in the Induction Program and receive their CA Clear Teaching Credential. RUSD veteran teachers are hired by the PAR Panel to serve as TIP Support Providers for our Participating Teachers..</p> <p>3.4 The Administrator will meet with staff members to oversee job performance and provide support as needed.</p> <p>3.5 The administrator will have an open door policy and maintain open and clear communication patterns with all staff.</p>						

Planned Improvements in Student Performance

School Goal #6

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Create and maintain facilities and grounds.
LEA GOAL:
Create and maintain facilities and grounds that are safe, clean and conducive to the learning process.
SCHOOL GOAL #6:
Create and maintain a safe, clean campus that is conducive to the learning process.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
See district facilities report.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal, in conjunction with the RUSD Facilities and Maintenance Department, using facility inspection reports and School Dude Ticket Completion rates. The school will also use School Site Safety Plans, emergency drill records, California Healthy Kids Survey data, facility inspection reports, Williams Act claims, and incident/accident reports to evaluate progress towards this goal..

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Maintain Facilities and Grounds: 1.1 Each year the Safe School Plan will be updated and concerns/feedback will be solicited from all stakeholders including custodians, yard supervisors, staff, and School Site Council. 1.2 The Administrator and Lead Custodian will walk the campus	7/1/2017-6/30/2018	Staff/Facilities Staff				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>monthly to check the campus for all safety/facility concerns.</p> <p>1.3 Staff will complete School Dude tickets if there are items needing repair or replacement.</p> <p>1.4 The administrator will communicate directly on a daily basis with the Lead Custodian regarding facility needs.</p> <p>1.5 The administrator will communicate with the Director of Facilities in regards to campus issues or concerns.</p> <p>1.6 Yard supervisors will communicate regularly with the school administrator regarding any safety issues or concerns on campus.</p> <p>1.7 Teachers will alert the administrator regarding safety or health concerns on campus.</p>						

Summary of Expenditures in this Plan

Total Allocations and Expenditures by Funding Source

Total Allocations by Funding Source		
Funding Source	Allocation	Balance (Allocations-Expenditures)

Total Expenditures by Funding Source	
Funding Source	Total Expenditures
District Funded	20,768.00
Donations	4,500.00
Parent Teacher Association/Parent Faculty Club (PTA/PFC)	3,650.00
Parent Teacher Association/Parent Faculty Club	23,050.00
Site Formula Funds	11,087.58
Title I	77,825.00
Title II Part A: Improving Teacher Quality	3,121.00

Summary of Expenditures in this Plan

Total Expenditures by Object Type

Object Type	Total Expenditures
	9,250.00
0000: Unrestricted	3,332.48
1000-1999: Certificated Personnel Salaries	37,568.10
2000-2999: Classified Personnel Salaries	62,006.00
4000-4999: Books And Supplies	4,100.00
5800: Professional/Consulting Services And Operating	1,195.00
None Specified	14,550.00

Summary of Expenditures in this Plan

Total Expenditures by Object Type and Funding Source

Object Type	Funding Source	Total Expenditures
1000-1999: Certificated Personnel Salaries	District Funded	19,668.00
4000-4999: Books And Supplies	District Funded	1,100.00
0000: Unrestricted	Donations	3,000.00
1000-1999: Certificated Personnel Salaries	Donations	1,500.00
None Specified	Parent Teacher Association/Parent Faculty	3,650.00
	Parent Teacher Association/Parent Faculty	12,000.00
0000: Unrestricted	Parent Teacher Association/Parent Faculty	150.00
None Specified	Parent Teacher Association/Parent Faculty	10,900.00
0000: Unrestricted	Site Formula Funds	182.48
1000-1999: Certificated Personnel Salaries	Site Formula Funds	6,710.10
4000-4999: Books And Supplies	Site Formula Funds	3,000.00
5800: Professional/Consulting Services And	Site Formula Funds	1,195.00
	Title I	9,250.00
1000-1999: Certificated Personnel Salaries	Title I	6,569.00
2000-2999: Classified Personnel Salaries	Title I	62,006.00
1000-1999: Certificated Personnel Salaries	Title II Part A: Improving Teacher Quality	3,121.00

Summary of Expenditures in this Plan

Total Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	99,219.10
Goal 2	16,250.00
Goal 3	3,000.00
Goal 4	25,532.48

School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

Name of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Students
Megan Kashing		X			
Renee Mallot		X			
Mary Nugent		X			
Dustin Haley	X				
Monica Hendrix				X	
Stefanie Lyster				X	
Marti Zizek				X	
Sheri Allen			X		
Scott Miller				X	
Jim Mog				X	
Numbers of members of each category:	1	3	1	5	

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

Recommendations and Assurances

The school site council (SSC) recommends this school plan and Proposed Expenditure(s) to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply):**

State Compensatory Education Advisory Committee

Signature

English Learner Advisory Committee

Signature

Special Education Advisory Committee

Signature

District/School Liaison Team for schools in Program Improvement

Signature

Compensatory Education Advisory Committee

Signature

Departmental Advisory Committee (secondary)

Signature

Other committees established by the school or district (list):

Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on 10/4/2017.

Attested:

Dustin Haley

Typed Name of School Principal

Signature of School Principal

Date

Marti Zizek

Typed Name of SSC Chairperson

Signature of SSC Chairperson

Date

The Single Plan for Student Achievement

School: Marina Village Middle School
CDS Code: 09619786103527
District: Rescue Union Elementary School District
Principal: George Tapanes
Revision Date: 10/16/2017

The Single Plan for Student Achievement (SPSA) is a plan of actions to raise the academic performance of all students. California Education Code sections 41507, 41572, and 64001 and the federal Elementary and Secondary Education Act (ESEA) require each school to consolidate all school plans for programs funded through the ConApp and ESEA Program Improvement into the SPSA.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: George Tapanes
Position: Principal
Phone Number: 916.933.3993
Address: 1901 Francisco Dr
El Dorado Hills, CA 95762
E-mail Address: gtapanes@rescueusd.org

The District Governing Board approved this revision of the SPSA on .

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School Vision and Mission

Marina Village Middle School's Vision and Mission Statements

RUSD VISION:

Rescue Union School District is known and respected for quality educational programs that prepare students for the ever-changing challenges of society. Rescue Union School District students succeed with the active support of families, staff and community members. Students are literate, self-reliant, respectful citizens who are prepared for the future.

MISSION STATEMENT:

Marina Village Middle School will provide a comprehensive and academically challenging education for all students. We will maintain a safe and positive environment that promotes respect and responsibility. Marina Village Middle School is committed to partnership, support, and involvement among school, families, and community.

School Profile

Marina Village Middle School is located in the foothills of the Sierra Nevada Mountains, approximately 20 miles east of Sacramento on Highway 50. Marina Village Middle School currently has 792 sixth, seventh, and eighth grade students attending on a traditional schedule from mid-August until the end of May. Eighty-two percent of the students are Caucasian. The other approximately eighteen percent are African-American, Native American, Asian-American, Filipino-American, Pacific Islander, and Hispanic or Latino. Four English Language Learner (ELL) students currently attend Marina Village Middle School, but that population fluctuates yearly. Marina Village Middle School students learn in a safe, positive environment. Marina Village Middle School recognizes that positive behavior and appropriate activities will stimulate a healthy, productive school climate. Intellectual growth and academic achievement are critical in early adolescent development. The school day is structured into seven 50 minute periods of math, science, physical education, English, history, an elective, and a lunch period. Elective options include Band, Computer Science Coding, Film Study, Spanish, Art, Leadership, Novel Ideas, Speech & Debate, Robotics, Design and Modeling, Psychology, and Flight & Space. For the sixth graders, English/history and math/science are each combined in a two-period core class. Passing time between classes is four minutes.

The facilities include a library/media center, a multi-purpose room, a gym, a band room, a computer lab, an administration building, a counseling office, a school psychologist office, a speech language office, and 28 classrooms. Each classroom has at least one computer. All computers in classrooms, the computer lab, and the library/media center, are connected to the Internet. Fourteen wireless Chromebook computer carts with 32 computers are available for use in classrooms along with four aging Dell computer carts. Student computer access continues to be a priority for development and expansion.

Marina Village Middle School participates in the School Based Coordinated Program (SBCP), which receives supplemental funding from the State Department of Education based on average daily attendance (ADA). The Marina Village Middle School Site Council (SSC) governs the use of these funds to enhance areas of education so that students will achieve adequate yearly progress in all subgroups in accordance with the single plan for student achievement. The SSC is composed of parents, school staff, and students. Council members are elected for a two-year term and meet monthly. All SSC meetings are open to the public.

Marina Village Middle School provides a positive learning environment where students are challenged in all academic areas. Positive behavior and achievement are recognized through honor roll, student recognition assemblies, compliment calls to parents/guardians, merit assemblies, Mustang Pride tickets, Student of the week awards, Prize Patrol, motivational speakers, and grade level assemblies. Staff members nominate students for recognition based on positive character traits and academic success and improvement. Students nominate other students for setting a good example monthly. The honor roll, presidential awards, and the National Junior Honor Society recognize academic achievement. Students who consistently demonstrate commitment to school success and involvement in school activities and programs can earn the Mustang Pride Award, which is a culminating honor that is presented during 8th grade promotion activities.

Comprehensive Needs Assessment Components

Data Analysis

Please refer to the School and Student Performance Data section where an analysis is provided.

Surveys

This section provides a description of surveys (i.e., Student, Parent, Teacher) used during the school-year, and a summary of results from the survey(s).

Classroom Observations

This section provides a description of types and frequency of classroom observations conducted during the school-year and a summary of findings.

Analysis of Current Instructional Program

The following statements are derived from the Elementary and Secondary Education Act (ESEA) of 1965 and Essential Program Components (EPCs). In conjunction with the needs assessments, these categories may be used to discuss and develop critical findings that characterize current instructional practice for numerically significant subgroups as well as individual students who are:

- Not meeting performance goals
- Meeting performance goals
- Exceeding performance goals

Discussion of each of these statements should result in succinct and focused findings based on verifiable facts. Avoid vague or general descriptions. Each successive school plan should examine the status of these findings and note progress made. Special consideration should be given to any practices, policies, or procedures found to be noncompliant through ongoing monitoring of categorical programs.

Standards, Assessment, and Accountability

1. Use of state and local assessments to modify instruction and improve student achievement (ESEA)
2. Use of data to monitor student progress on curriculum-embedded assessments and modify instruction (EPC)

Staffing and Professional Development

3. Status of meeting requirements for highly qualified staff (ESEA)
4. Sufficiency of credentialed teachers and teacher professional development (e.g., access to instructional materials training on SBE-adopted instructional materials) (EPC)
5. Alignment of staff development to content standards, assessed student performance, and professional needs (ESEA)

6. Ongoing instructional assistance and support for teachers (e.g., use of content experts and instructional coaches) (EPC)

7. Teacher collaboration by grade level (kindergarten through grade eight [K–8]) and department (grades nine through twelve) (EPC)

Teaching and Learning

8. Alignment of curriculum, instruction, and materials to content and performance standards (ESEA)

9. Adherence to recommended instructional minutes for reading/language arts and mathematics (K–8) (EPC)

10. Lesson pacing schedule (K–8) and master schedule flexibility for sufficient numbers of intervention courses (EPC)

11. Availability of standards-based instructional materials appropriate to all student groups (ESEA)

12. Use of SBE-adopted and standards-aligned instructional materials, including intervention materials, and for high school students, access to standards-aligned core courses (EPC)

Opportunity and Equal Educational Access

13. Services provided by the regular program that enable underperforming students to meet standards (ESEA)

14. Research-based educational practices to raise student achievement

Parental Involvement

15. Resources available from family, school, district, and community to assist under-achieving students (ESEA)

16. Involvement of parents, community representatives, classroom teachers, other school personnel, and students in secondary schools, in the planning, implementation, and evaluation of ConApp programs (5 California Code of Regulations 3932)

Funding

17. Services provided by categorical funds that enable underperforming students to meet standards (ESEA)

18. Fiscal support (EPC)

Description of Barriers and Related School Goals

School and Student Performance Data

CAASPP Results (All Students)

English Language Arts/Literacy

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	265	264	238	261	260	234	261	260	234	98.5	98.1	98.3
Grade 7	276	276	269	270	271	262	270	271	262	97.8	98.2	97.4
Grade 8	266	274	282	260	269	278	260	269	278	97.7	98.2	98.6
All Grades	807	814	789	791	800	774	791	800	774	98.0	98.2	98.1

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	2562.5	2570.9	2580.8	24	22	30.34	46	50	43.16	20	22	22.65	10	5	3.85
Grade 7	2597.7	2602.2	2605.8	23	31	27.48	57	47	50.38	13	14	15.65	7	8	6.49
Grade 8	2626.9	2624.0	2623.4	31	31	32.01	51	46	41.73	13	16	19.06	5	7	7.19
All Grades	N/A	N/A	N/A	26	28	29.97	51	48	45.09	16	17	18.99	7	7	5.94

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	29	28	40.34	54	60	52.79	17	12	6.87
Grade 7	34	39	43.68	54	49	47.89	11	12	8.43
Grade 8	53	46	48.92	40	45	40.65	7	9	10.43
All Grades	39	38	44.56	50	51	46.76	12	11	8.68

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	37	37	42.31	49	53	47.44	14	10	10.26
Grade 7	51	55	48.66	42	38	45.59	7	7	5.75
Grade 8	43	46	47.84	51	44	42.09	6	10	10.07
All Grades	44	46	46.44	47	45	44.89	9	9	8.67

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	20	26	26.07	73	69	68.80	7	5	5.13
Grade 7	28	26	29.89	66	67	63.22	6	7	6.90
Grade 8	27	29	30.22	67	67	64.75	7	4	5.04
All Grades	25	27	28.85	69	68	65.46	6	5	5.69

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	39	36	45.92	54	61	50.64	7	3	3.43
Grade 7	37	37	39.85	54	52	53.26	9	11	6.90
Grade 8	42	42	42.09	52	50	48.56	7	9	9.35
All Grades	39	38	42.49	53	54	50.78	7	8	6.74

Conclusions based on this data:

1. Marina Village has established the highest base line scores in ELA for all middle schools in El Dorado County.
2. Areas of improvement will focus on the ELA listening component.
3. Teachers will also focus on establishing grade level academic vocabulary and English teachers will begin implementing step-up to writing curriculum.

School and Student Performance Data

CAASPP Results (All Students)

Mathematics

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	265	264	238	261	260	232	260	260	231	98.5	98.1	97.5
Grade 7	276	276	269	269	271	263	269	271	263	97.5	98.2	97.8
Grade 8	266	274	282	260	269	278	260	269	278	97.7	98.2	98.6
All Grades	807	814	789	790	800	773	789	800	772	97.9	98.2	98

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	2584.4	2585.7	2592.4	40	40	44.59	28	27	26.84	21	22	19.91	10	10	8.66
Grade 7	2598.8	2612.5	2595.3	37	44	35.36	34	26	25.48	18	21	28.52	11	8	10.65
Grade 8	2630.5	2643.4	2645.3	44	54	50.36	29	22	24.10	18	14	17.27	9	10	8.27
All Grades	N/A	N/A	N/A	40	46	43.52	30	25	25.39	19	19	21.89	10	10	9.20

Concepts & Procedures										
Applying mathematical concepts and procedures										
Grade Level	% Above Standard			% At or Near Standard			% Below Standard			
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	
Grade 6	50	51	54.55	35	32	32.47	15	17	12.99	
Grade 7	51	53	45.21	34	31	35.25	15	16	19.54	
Grade 8	55	64	61.51	35	23	28.42	10	13	10.07	
All Grades	52	56	53.90	34	29	31.95	13	15	14.16	

Problem Solving & Modeling/Data Analysis									
Using appropriate tools and strategies to solve real world and mathematical problems									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	45	36	36.36	45	53	54.55	10	11	9.09
Grade 7	44	49	38.78	45	44	49.05	11	7	12.17
Grade 8	45	50	45.68	48	42	41.73	8	8	12.59
All Grades	44	45	40.54	46	46	48.06	10	9	11.40

Communicating Reasoning Demonstrating ability to support mathematical conclusions									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
Grade 6	37	37	48.48	52	49	41.56	10	13	9.96
Grade 7	35	46	40.46	56	45	50.38	9	8	9.16
Grade 8	42	43	44.96	51	50	45.32	8	7	9.71
All Grades	38	42	44.49	53	48	45.91	9	10	9.60

Conclusions based on this data:

1. Marina Village has established the highest base line scores in math for all middle schools in El Dorado County.
2. Areas of improvement will focus on better placement of students within appropriate course pathways.
3. Marina's math department will also focus on identifying and supporting at risk students with timely interventions.

School and Student Performance Data

CELDT (Annual Assessment) Results

Grade	Percent of Students by Proficiency Level on CELDT Annual Assessment														
	Advanced			Early Advanced			Intermediate			Early Intermediate			Beginning		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
6					***										
7	***		25	***		50			25						
8		***													
Total	67	50	25	33	50	50			25						

Conclusions based on this data:

1.

School and Student Performance Data

CELDT (All Assessment) Results

Grade	Percent of Students by Proficiency Level on CELDT All Assessments (Initial and Annual Combined)														
	Advanced			Early Advanced			Intermediate			Early Intermediate			Beginning		
	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17	14-15	15-16	16-17
6					***			***	***						
7	60	***	25	40		50			25						
8		***			***	***									
Total	60	43	17	40	43	50		14	33						

Conclusions based on this data:

1.

Planned Improvements in Student Performance

School Goal #1

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Enhance and encourage learning for all students.
LEA GOAL:
Enhance and encourage learning for all students; Increase pupil engagement and improve pupil learning outcomes by providing a student-centered, innovative, and engaging learning environment using effective research-based instructional methodologies aligned to the California Standards.
SCHOOL GOAL #1:
All students, regardless of gender, ethnicity, language or economics will demonstrate an increase in learning outcomes. Innovative, engaging, and student-centered instruction, aligned to the California Standards, will be employed in all classroom and throughout the learning environment.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.
Findings from the Analysis of this Data:
Stakeholders indicated a need for more challenging, relevant materials, including technology, that incorporate 21st century learning goals. Teacher input corroborated these findings, and also indicated that there is a need for more professional development to meet these goals. School-wide SBAC data revealed that 71% of students in grades 6-8 met or exceeded the ELA standards and 63% of students in grades 6-8 met or exceeded the math standards. Reading Counts lexile scores revealed that 57% of 6th grade students were at or above grade level reading proficiency ranges, 7th grade scores revealed 78% of students were at or above grade level reading proficiency ranges, and 8th grade scores revealed that 83% were at or above reading proficiency ranges.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using assessment data from the Smarter Balanced Summative Assessment, Smarter Balanced Interim Assessments, Reading Counts Lexile Scores, DIBELS measures, trimester grade reports, and parent/student survey results. Our school goal is a 5% increase in the total number of students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and Lexile measures.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Alignment of instruction with content standards:</p> <p>1.1 California Standards will guide educators in aligning pacing guides in grade level programs. Discussions and articulations in District and site lead Monday collaborations will support educators in transitioning to California State Standards.</p> <p>1.2 Continue to implement and align the district adopted based curriculum to California State Standards:English: Studysync, History: Prentice Hall, and DBQ(Document Based Inquiry).</p> <p>1.3 Continue to implement the district adopted standards based curricula: Math: Big Ideas, Science: Prentice Hall.</p> <p>1.4 Provide 8th grade math teachers with time to articulate during Monday collaboration with Oak Ridge High School's Algebra I, Advanced Algebra II and Geometry expectations.</p> <p>1.5 Teachers will consider individual student needs and effective teaching and learning strategies aligned to the new California State Standards.</p> <p>1.6 Provide academic core teachers with training in utilizing Juno software for establishing unit benchmarks and assessments to measure growth towards California State Standards.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Departmental & Grade Level Teacher Teams, and District office	<p>Purchase Jupiter grading software licenses for all students and teachers. Juno assessments are part of Jupiter grades. 90% of all Marina Staff utilizes Juno on-line assessments.</p>	None Specified	District Funded	2,000
			<p>District teacher training, and STEM lab improvements. Marina offers PLTW Space and Flight courses in both 6th grade elective wheels, PLTW Design and Modeling in one 7th grade PLTW elective wheel and one full year PLTW 8th grade robotics and automation. An additional full year PLTW 8th grade computer science class is offered. As a result, approximately 280 Marina Village students are receiving STEM related instruction.</p>		General Fund	10,000

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.7 PLTW: Provide opportunities for STEM and NGSS trainings and offering elective courses in 6-8 grade levels.</p> <p>1.8 Administer District benchmark assessments in English, math, science, and history.</p>						
<p>Improvement of instructional strategies and materials:</p> <p>2.1 Purchase challenging, supplemental materials that reflect California State Standards to support academic core teachers by providing curriculum that will improve student understanding of concepts and enhance learning. Continue incorporation of Reading Counts program in 6th, 7th and 8th grade English.</p> <p>2.2 Purchase supplemental materials for English language learners to provide additional resources that will increase the performance of ELL identified students on ELPAC language proficiency assessments.</p> <p>2.3 Continue support for Step-up to Writing and StudySync through collaboration time for teachers during shared prep time, Monday collaborations and district professional development days.</p> <p>2.4 Establish and utilize a technology TOSA on campus to support the incorporation to 21 Century use of</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Library Technician, Department & Grade Level Teams.	<p>Purchase grade 6-8 Sadlier Vocabulary workbooks.</p> <p>A direct correlation between universal teacher usage of the Oxford-Sadlier program Vocabulary, which includes reading comprehension material's and an increase in reading lexile scores exists as evidenced by the following data: 6th grade 71% advanced or proficient, 7th grade 79% advanced or proficient, and 8th grade 82% advanced or proficient.</p> <p>Purchase student planners for all students.</p> <p>Kate Kinsella academic vocabulary materials.</p>	<p>0000: Unrestricted</p> <p>4000-4999: Books And Supplies</p> <p>0000: Unrestricted</p> <p>0001-0999: Unrestricted: Locally Defined</p>	<p>General Fund</p> <p>District Funded</p> <p>District Funded</p> <p>PTO</p> <p>General Fund</p>	<p>8,000</p> <p>1800</p> <p>500</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>technology in the classroom. Provide individualized, group, and co-teaching opportunities when requested.</p> <p>2.5 Utilize Jupiter Grades and Google Classroom to provide effective feedback on student writing.</p> <p>2.6 Purchase student planners for all grade levels to provide students with an organizational tool to more effectively manage and prioritize their academic workload.</p> <p>2.7 Purchase materials and provide teacher training in academic vocabulary using Dr. Kate Kinsella's instructional strategies.</p> <p>2.8 Increase Reading Counts titles available in the library.</p> <p>2.9 Passion projects are Individualized professional development opportunities in which teachers are encouraged to develop and/or adjust curriculum to better suit the needs of students.</p>			Provide purchase of additional books for the library.	4000-4999: Books And Supplies	General Fund	3500
			Provide teachers with release time, materials, and training to develop passion projects.	None Specified	General Fund	5000
<p>Extended Learning Time:</p> <p>3.1 Supplement intervention programs (state-funded) through student participation in the after school HIP program (Homework Is a Priority) to support Core Academic subjects and increase skills in accordance with California Standards for all 6th, 7th, and 8th grade</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Department & grade Level Teams.	Provide hourly stipend for teachers participating in after school H.I.P tutorial.	1000-1999: Certificated Personnel Salaries	District Funded	4,500
			Provide hourly stipend for teachers participating in after school ZAP tutorial.	1000-1999: Certificated Personnel Salaries	District Funded	12,500

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>students.</p> <p>3.2 Offer struggling students in 6th, 7th, and 8th grades mandatory support in core academic subjects through teacher-led after school tutorials (ZAP).</p>			<p>Approximately 27 6th graders, 37 7th graders, and 51 8th graders (115 total) received ZAP intervention services for the 2016-2017 school year.</p>			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)																																																					
			Description	Type	Funding Source	Amount																																																		
			<p>Data prior to establishing mandatory after school interventions indicates an average of 33 students per trimester received 1 or more F's on their report cards in the 2013-2014 school year. In 2014-2015 a voluntary (HIP) after school intervention program was initiated resulting in a 17% decrease in students receiving F's. In the 2015-2016 school year a mandatory after school program (ZAP) was initiated resulting in a 29% decrease in the number of students receiving F's compared to 2014-2015 numbers. In 2016/17 there was approximately a 45% decrease in students with F's.</p> <p># of Students with F's</p> <table border="1"> <thead> <tr> <th></th> <th>T1</th> <th>T2</th> <th>T3</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Av</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>13/14</td> <td>32*</td> <td>30*</td> <td>36*</td> <td></td> </tr> <tr> <td></td> <td>98*</td> <td>33*</td> <td></td> <td></td> </tr> <tr> <td>14/15</td> <td>32*</td> <td>25</td> <td>28</td> <td></td> </tr> <tr> <td></td> <td>85</td> <td>28</td> <td></td> <td></td> </tr> <tr> <td>15/16</td> <td>16</td> <td>23</td> <td>23</td> <td></td> </tr> <tr> <td></td> <td>62</td> <td>20</td> <td></td> <td></td> </tr> <tr> <td>16/17</td> <td>9</td> <td>12</td> <td>15</td> <td></td> </tr> <tr> <td></td> <td>36</td> <td>12</td> <td></td> <td></td> </tr> </tbody> </table>		T1	T2	T3	Total	Av					13/14	32*	30*	36*			98*	33*			14/15	32*	25	28			85	28			15/16	16	23	23			62	20			16/17	9	12	15			36	12					
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Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Increased Educational Opportunities:</p> <p>4.1 Explore possibilities for advisory/studyhall/intervention period.</p> <p>4.2 Upgrade and maintain educational technology and software to support Core Academic instruction for all students, including expansion of student computer access in classrooms.</p> <p>4.3 Make available to parents a school-approved list of tutors from Oak Ridge High Schools.</p> <p>4.4 Establish a peer tutoring program through National Junior Honor Society membership to support students in need of assistance in English and/or history.</p> <p>4.5 English language learners will receive additional support in English language development via their core classroom teacher through differentiation of instruction.</p> <p>4.6 Provide increased opportunities for student based community projects.</p> <p>4.7 Provide music enrichment opportunities before school through a one day per week beginning and two day per week advanced Jazz course. Provide opportunities for Oak Ridge High Service Learning students to volunteer in school and after school programs.</p>	8/1/2017-6/1/2018	Principal, PTC	<p>District purchase of new Chromebooks and computer carts to provide one to one student access in core classes.</p> <p>Pay for the hourly extra duty rate for music teachers.</p>	<p>1000-1999: Certificated Personnel Salaries</p>	<p>None Specified</p> <p>District Funded</p> <p>District Funded</p>	<p>120,000</p> <p>8000</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Staff development and professional collaboration:</p> <p>5.1 Use minimum days, staff meetings and site visitations to support Professional Learning Communities using common student data to inform and drive learning. Identify and target students who scored at or below on their CAASP EL/math assessments and develop strategic differentiation plans to increase student achievement.</p> <p>5.2 Provide staff development opportunities in all disciplines.</p> <p>5.3 Provide opportunities for teachers to collaborate within their perspective disciplines, and observe colleagues teaching in order to share strategies and debrief with colleagues.</p> <p>5.4 Continued technology support in Juno/Jupiter and Google classroom will be provided by District TOSA.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal	<p>Provide professional development training in DBQ strategies, close reading strategies, writing strategies, and other California Standards related strategies.</p> <p>For the 2017/18 school year, history teachers will continue to complete one writing DDQ per trimester.</p> <p>Approximately 74% of teachers are providing weekly close reading activities.</p> <p>Approximately 96% of teachers are including weekly instruction of academic vocabulary.</p>		District Funded	2,000
<p>Involvement of staff, parents and community:</p> <p>6.1 Invite parents to attend orientation, Back-to-School Night, Open House, Student of the Trimester Assemblies, and other school special events.</p> <p>6.2 Increase student engagement and participation activities during Open</p>	8/1/2017-6/1/2018	Administration, PTC, Department & Grade Level Teams.	<p>The fourth edition of Mustang Musing will be published in 2017/18 featuring original works of poetry by 8th grade students. A poetry reading will be featured during Open House.</p>			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>House, such as, student poetry readings, musical performances, science experiments/presentations, historical reenactments, physical fitness activities, art exhibits etc.</p> <p>6.3 Provide parents and students with access to the ELA standards and studysync resources at the beginning of the school year via the school website or through standard written forms.</p> <p>6.4 Organize and provide 7th and 8th grade students with a "Writer's Notebook" that students and parents can use as a Language Arts resource to assist in all subject areas over the school year. Look into possibility of digital resources for students.</p> <p>6.5 Continue to use local community members and professionals as resources for class lessons, guest speakers, and presenters in English, History, and Career Technical education classes.</p>			<p>For the past 8 years, Ancient Artifacts presenter Lonnie Johnson has provided 4 historical presentations per school year.</p> <p>Physical education department provides community presenters including instructors in rowing, dancing, and exercise, and college athletics.</p>	None Specified	Donations	2000
<p>Auxiliary services for students and parents:</p> <p>7.1 Intervention meetings (Response to Intervention: Parent/Teacher/Student conferences, Student Academic Progress meetings/AB 1802, and SST meetings) will be held for students not experiencing academic success. Expand meetings each trimester to include all students who earned one</p>	8/1/2017-6/1/2018		<p>Approximately 32 SST's were conducted during the 2016-2017 school year, which resulted in 7 students qualifying for a 504 Plan and 1 student testing and qualifying for an IEP.</p>			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>or more grade of "D" or "F".</p> <p>7.2 Utilize fall middle school parent/teacher/student conference days to allow teams of staff members to meet with at -risk students and their parents.</p> <p>7.3 Parents will be invited to participate in district meetings with the superintendent to discuss differentiation and support opportunities for students with exceptional needs.</p> <p>7.4 Partnership with the district's C.O.O.L. School program to support students in need of alternative educational models and/or hybrid models that combine traditional school and online/independent learning.</p>			<p>Approximately 50 parent / teacher conferences were conducted for academically at risk students during the Fall of 2017.</p> <p>Approximately 3 Marina Students are currently attending C.O.O.L school.</p>			
<p>Monitoring program implementation and results:</p> <p>8.1 Test data and student work will be analyzed annually to assess changes and look for patterns in student performance.</p> <p>8.2 The site council will monitor the implementation of the action plan for this goal.</p>	8/1/2017-6/1/2018					

Planned Improvements in Student Performance

School Goal #2

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Provide an innovative and engaging learning environment.
LEA GOAL:
Provide an innovative and engaging learning environment that effectively integrates the use of technology into the teaching and learning process, to ensure that our students are well-prepared for success in high school, career and college.
SCHOOL GOAL #2:
Provide an innovative environment that integrates technology into the teaching and learning process, to ensure that our students are engaged and well-prepared for success in high school, career and college.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.
Findings from the Analysis of this Data:
Stakeholders indicated a need for more rigorous, relevant materials, including technology, that incorporate 21st century learning goals. Teacher input corroborated these findings, and also indicated that there is a need for more professional development to meet these goals. School-wide SBAC data revealed that 76% of students in grades 6-8 met or exceeded the ELA standards and 70% of students in grades 6-8 met or exceeded the math standards. Reading Counts Lexile scores revealed that 57% of 6th grade students were at or above grade level reading proficiency ranges, 78% of 7th grade students were at or above grade level reading proficiency ranges, and 83% of 8th grade students were at or above grade level reading proficiency ranges.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using assessment data from the Smarter Balanced Summative Assessment, Smarter Balanced Interim Assessments, Digital Literacy Compliance reports, and parent/student survey results. Our school goal is a 5% increase in the total number of students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and Lexile measures.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Enhance educational technology capabilities throughout the campus by providing hardware and software.	8/1/2017-6/1/2018	Principal, Assistant Principal, Library Technician, Teachers	District purchase of approximately 10 Chromebook carts.	6000-6999: Capital Outlay	District Funded	

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.1 Maintain Chromebooks in all core classrooms.</p> <p>1.2 Furnish classrooms with upgraded LCD projectors, document cameras, 2 video cams, and Apple TVs.</p> <p>1.3 Provide classroom with technology hardware upgrades when and where needed.</p> <p>1.4 Provide students and teachers access to resources such as Jupiter grades, Juno, Scholastic Reading Counts, Pinnacle software, StudySync, Oxford-Sadlier on-line application, Apple educational Apps, access to Online Math curriculum (Big Ideas), Google Apps for Education, etc.</p> <p>1.5 Provide library professional development training on an as-need basis for technology so teachers can use the LCD projector, Apple TV, and their I-Pads for instruction in the library.</p> <p>1.6 Develop a 21st Century Library Plan through student/staff input. Plans will be presented to district for hopeful inclusion in future school remodel.</p>			<p>Core academic classes are at a 1:1 ratio.</p> <p>District purchased Jupiter grades licenses for all students and teachers.</p> <p>The district has plans for a new 16 room addition that will incorporate new technologies, such as, Smart boards, LCD projectors, HDMI high resolution screens and other appropriate educational technological tools.</p> <p>Purchase Scholastic Reading Counts licenses.</p>	<p>6000-6999: Capital Outlay</p> <p>5000-5999: Services And Other Operating Expenditures</p>	<p>District Funded</p> <p>General Fund</p>	<p>2,000</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Provide professional development for staff and students.</p> <p>2.1 Provide Google Summit training to teachers who have not attended previous training or teachers interested in continuing professional development.</p> <p>2.2 Provide teachers with Apple IPAD training that utilizes specific classroom infrastructure.</p> <p>2.3 District provided training to implement technology component of Big Ideas for all Math teachers.</p> <p>2.4 District/Site led Google Apps for Education training for all teachers in basics of Gmail, Google Calendar, and Google Docs, Sheets, Classroom and Slides.</p> <p>2.5 Faculty meeting sharedowns on educational apps (i.e Pear Deck, Plickers, Haikudeck, Adobe Voice, etc).</p> <p>2.6 Student training to use Jupiter, Juno, GAFE, Typing Agent, StudySync, etc.</p> <p>2.7 Provide teachers with on campus training for technology in the classroom through District provided TOSA position.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Library Technician	<p>Google Summit training in Roseville, CUE</p> <p>Rockstar training in Roseville and Fall CUE conference in Napa.</p> <p>TOSA provides daily tech training and support for staff through workshops, classroom demonstrations and one-on-one tutorial support. In addition, TOSA has set up a classroom page on google for teachers to participate in training. Approximately 18 out 36 teachers received in-person, individualized instruction in the 2016-17 school year.</p> <p>TOSA trainings include, but are not limited to the following: google docs, sheets, slide, drive, classroom, hyperinks, calendar, maps, gamification, electronic DBQs, Juno docs, Jupitergrades, Twitter, discussion boards, Movenote, screencasting, sketchnoting, and Padlet.</p>	7000-7439: Other Outgo	Title II Part A: Improving Teacher Quality	1500
				0000: Unrestricted	Parent Teacher Association/Parent Faculty Club (PTA/PFC/PTSO, PTO, etc.)	1500

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
			TOSA has also prepared a google classroom for Language Arts classes at each grade level to meet and exceed the state and district requirements for digital citizenship.			
<p>Increase student participation and parent communication through technology.</p> <p>3.1 Maintain and update Marina's Twitter account, Instagram account, Youtube channel, and school web page. Begin full Google Classroom implementation.</p> <p>3.2 Use Jupitergrades to facilitate parent/student communication, and view student grade book, assignments, etc. Teacher communication for all discipline and positive behavior is done through Jupitergrades. The Jupitergrades calendar is also used to update classroom assignments</p> <p>3.3 Use Blackboard Connect to facilitate parent/student communication through weekly Sunday announcements and special announcements as needed.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal	<p>The Marina Village Instagram account has approximately 558 followers and 380 posts as of October 16, 2017. Positive messages are continually updated for students and serve as positive examples of social media use.</p> <p>Marina Village averages 98% delivered weekly phone and text messages to our 1,514 parents and guardians contacts.</p> <p>Electronic marque is used to provide community and parent messages.</p>			

Planned Improvements in Student Performance

School Goal #3

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Support the teaching and learning process.
LEA GOAL:
Support the teaching and learning process to ensure that we provide a consistent, high quality, challenging and engaging learning environment for all students.
SCHOOL GOAL #3:
Support teaching and learning processes to provide a consistent, high quality, challenging, and engaging learning environment for all students.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
Stakeholders indicated a need for more rigorous, relevant materials, including library services, media, and technology, that incorporates 21st century learning goals. Teacher input corroborated these findings, and also indicated that there is a need for more professional development to meet these goals.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using professional development evaluations and staff survey results.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Alignment of instruction with content standards: 1.1 Provide teachers with collaboration through Monday collaboration time, common prep time, district staff development time and staff meeting time in order to develop pacing guides and grade level standards for implementation of the California State Standards.	8/1/2017-6/1/2018	Principal, Asst. Principal, Core Academic and RSP teachers.	There is currently one 7th grade and one 8th grade co-teaching Language Arts class.	0000: Unrestricted	District Funded	1800

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.2 Incorporate data analysis discussions in monthly staff meetings to identify students who are not proficient and pursue support and intervention strategies.</p> <p>1.3 Provide opportunities for Special Ed staff and Core academic teachers time to collaborate and work together on curriculum/strategies that help special needs students meet common core standards.</p> <p>1.4 Continue with Co-Teaching class in 7th & 8th grade between Special Ed and Language Arts.</p> <p>1.5 Integrate California Standards based Language Arts and Math skills across History and Science curriculums, through a school-wide academic program and a school-wide Close Reading initiative.</p>						
<p>Improvement of instructional strategies and materials:</p> <p>2.1 Purchase materials and resources to support the math and science curriculum that will improve student understanding of concepts and enhance units beyond the textbook lessons in support of NGSS implementation. Science teachers will pilot lessons from both Amplify and STEM Scopes to determine the instructional needs.</p>	8/1/2017-6/1/2018	Principal, Asst. Principal, Core Academic Teachers	<p>Vertical articulation will take place in late spring during a minimum day collaboration with all 8th grade core teachers.</p> <p>Science department will be provided with lab materials, equipment and supplemental materials. In addition funds will be provided to maintain and update materials as needed.</p>		General Fund	6000

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>2.2 Provide student access to technology for improved instructional practices such as online assessments, web based lessons, Google Docs, Google Slides, on-line peer reviews/discussions, and instructional apps such as graphing calculators.</p> <p>2.3 Use PBL (Project Based Learning) to engage all students as they learn new California State Standards.</p>						
<p>Strategic Learning Time:</p> <p>3.1 Offer extended learning opportunity in math via the Math Essentials Course for 6th grade.</p> <p>3.2 Offer Curriculum Support classes to students with learning disabilities, or others requiring extra support.</p> <p>3.3 Post lessons and resources online using digital resources such as Jupiter Grades downloads and Google Classroom streams.</p> <p>3.4 Offer 6th grade helpdesk lunchtime tutorials across subject levels in a variety of core academic subjects.</p>	8/1/2017-6/1/2018	Principal, Asst. Principal, Core Academic Teachers.				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Increased Educational Opportunities:</p> <p>4.1 Offer an after school intervention program (ZAP), where students in need of core curricular support can receive timely intervention from teachers.</p> <p>4.2 Offer tutorials to students in all grade levels and the majority of curriculum's.</p> <p>4.3 In order to provide a variety of enriching experiences that foster and extend learning across grade levels the following opportunities are available to students:</p> <p>Spanish and Music field trips, Music, Leadership and Film classes, Spring and Fall enrichment classes (Art, Robotics, Rocket Engineering, Coding etc.), OCC (Ohana Climate Committee) Math Club , Marina Motivators Club, after school sports programs</p>	8/1/2017-6/1/2018	Principal, Asst. Principal, Core Academic Teachers	<p>Though a 2016/17 survey approximately 20% of students utilized teacher tutorials weekly. 42% on a monthly basis.</p> <p>Approximately 248 students participated in Marina Village sponsored athletics for the 2016-2017 school year.</p> <p>Approximately 200 students participated in Marina's band program during the 2016-2017 school year.</p> <p>There are 31 students currently participating in 8th grade leadership class for the 2017-2018 school year.</p> <p>There were approximately 40 students who participate in the Marina Ohana Climate Committee during the 2016-2017 school year.</p> <p>There are approximately 50 students participating in the Marina Motivators club for the 2017-18 school year.</p>			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Staff development and professional collaboration:</p> <p>5.1 Provide standards-based in-service training for representatives in core curricular areas.</p> <p>5.2 Offer the Physical Education department professional development and vertical collaboration opportunities with other area middle schools during Monday minimum day collaboration.</p>	8/1/2017-6/1/2018	Principal, Asst. Principal, Core Academic Teachers.	<p>The P.E. department visited Sutter Middle School during Monday collaboration time to observe their programs and will be attending an all-day professional development training in Sacramento to align P.E. standards with common core.</p> <p>History department is integrating History and English Language Arts standards through the Use of the StudySync Civil War Unit.</p>	0000: Unrestricted	General Fund	1,000
				0000: Unrestricted	District Funded	1500
			Teachers in Language Arts continue to receive training in StudySync through the County Office of Ed.	0000: Unrestricted	District Funded	200
<p>Auxiliary services for students and parents:</p> <p>6.1 Intervention meetings (Response to Intervention: Parent/Teacher/Student conferences, 504 meetings, and SST meetings will be held for students not experiencing academic success.</p> <p>6.2 Partnership with the district's C.O.O.L. School program to support students in need of alternative educational models and/or hybrid models that combine traditional school and online/independent</p>	8/1/2017-6/1/2018	Principal, Asst Principal, core academic teachers and district.	Approximately 32 students grades 6-8 are currently on a 504 Plan.			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
learning.						
<p>Monitoring program implementation and results:</p> <p>7.1 Test data will be analyzed annually for changes in student performance.</p> <p>7.2 The site council will monitor the implementation of the action plan for this goal.</p>	8/1/2017-6/1/2018	Principal, Asst. Principal, School Site Council.				

Planned Improvements in Student Performance

School Goal #4

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Enhance and encourage learning for all subgroups of students.
LEA GOAL:
Enhance and encourage learning for all subgroups of students including English Language Learners, Foster Youth and socio-economically disadvantaged students by increasing access to intervention from credentialed teachers and support staff. Increase pupil engagement and improve school climate by providing a safe, supportive, student-centered learning environment.
SCHOOL GOAL #4:
Enhance learning for all subgroups of students including English Language Learners, foster youth, socio-economically disadvantaged, high achieving students and at-risk students through access to quality instruction, academic intervention and social support programs.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal. Additionally, SBAC assessment data, Lexile measurements, and DIBELS metrics were used to form this goal.
Findings from the Analysis of this Data:
Stakeholders indicated a need for quality instruction, academic intervention and social support programs for identified subgroups and at-risk students. Input from teachers, counselors, psychologists, and nurses corroborated these findings, and also indicated that there is a need for more professional development and supportive services to meet these goals. School-wide SBAC data revealed that 71% of students grade 6-8 met or exceeded ELA Standards, and 63% of students grade 6-8 met or exceeded math standards.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using assessment data from the California Healthy Kids Survey, Smarter Balanced Summative and Interim Assessments, CELDT Scores, suspension/expulsion rates, and attendance rates. Our school goal is a 5% increase in the number of EL students meeting or exceeding the grade level standard as measured by the SBAC Summative Assessment and Lexile measures.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Provide support to student subgroups.</p> <p>1.1 Classroom teacher provides differentiated English Language Arts instructional opportunities for EL learners.</p> <p>1.2 EL district specialist will collaborate with teachers to support and modify curriculum for EL learners.</p> <p>1.3 Provide counseling support to at-risk students.</p> <p>1.4 Provide group support through counseling to address academic concerns.</p> <p>1.5 Encourage time for teachers to collaborate with the counselor on strategies to support at-risk students.</p> <p>1.6 Maintain the SOS (Save One Student) program to help teachers to build relationships with at-risk students.</p> <p>1.7 Establish clubs, groups, activities, etc. to support students.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Counselor, Teachers	<p>1.1 There are currently five EL students receiving services through district provided EL specialist and an EL trained language arts teacher.</p> <p>2.1 EL specialist confers with Language Arts teachers.</p> <p>1.3 There were approximately 70 students who participated in academic counseling groups during 2016-2017 school year.</p> <p>1.6 Data from 2010 through 2014 showed that the number of emotionally fragile students attending Marina nearly tripled. As a result, a secret teacher/student mentorship program was established called SOS (Save One Student). Approximately 24 students were served for the 2016-2017 school year.</p>			
<p>Improvement of school wide culture and student engagement outside the academic setting:</p> <p>2.1 Provide equipment for lunchtime intramurals activities that will increase physical</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Counselor, Teachers	<p>Purchase intramural, PE equipment</p> <p>Purchase school wide incentive (Materials)</p> <p>Purchase classroom supplies and materials</p>	<p>0001-0999: Unrestricted: Locally Defined</p> <p>6000-6999: Capital Outlay</p> <p>6000-6999: Capital Outlay</p>	<p>General Fund</p> <p>PTO</p> <p>General Fund</p>	<p>700</p> <p>1000</p> <p>100</p>

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>fitness opportunities for students at school and promote a more active lifestyle. A district paid coordinator will organize a schedule of lunchtime intramural games and leagues that support student interests and provide engagement during the 45 minute lunch period.</p> <p>2.2 Provide student incentives (supplies, certificates, pins, etc.) to support and maintain a positive, safe, and healthy environment.</p> <p>2.3 Provide student incentives in the form of assemblies and performances that promote positive student behavior and promote a safe and healthy school environment. Develop trimester assemblies for student recognition assemblies and programs that engage students and increase opportunities to recognize students for positive contributions to school climate.</p> <p>2.4 Provide classroom supplies and materials that support effective teaching and learning environments targeting at risk students.</p> <p>2.5 Incorporation of a Mustang of the Week award to recognize outstanding student citizenship and behavior. 8th grade student lunch recognition.</p> <p>2.6 Provide two school wide assemblies to promote a positive school culture and environment. Have each speaker present a Parent</p>			Purchase school wide incentives (Assemblies)	6000-6999: Capital Outlay	General Fund	1000
			Provide assemblies with motivational speakers such as Jeff Eben and Jared Whelan.	5000-5999: Services And Other Operating Expenditures	Other	5,000
			Green Team volunteer projects include weeding, planting and overall beautification of campus.		Parent-Teacher Association (PTA)	1500
			Adding shade structures, tables, drinking/water bottle filling station, and purchasing intramural supplies.		Parent-Teacher Association (PTA)	20,000

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>Night for families.</p> <p>2.7 Continue beautification Volunteer Green Team program open to all students during all lunch periods.</p> <p>2.8 Provide facility upgrades to the lunch area and increase lunch time intramural offerings.</p>						
<p>Increased educational opportunity:</p> <p>4.1 Provide enrichment opportunities through interest-based clubs such as Honor Society and after school enrichment classes.</p> <p>4.2 Tobacco Use Prevention Education (TUPE) activities will be offered to all students (Red Ribbon Week activities, National Kick Butts Day).</p> <p>4.3 Support for interest-based clubs and enrichment programs, including supplies, enrollment fees, registration and travel costs (e.g., Capital Region and El Dorado County Spelling Bees, El Dorado County Festival of Oral Interpretation, Multi-Cultural Day, Coding Club, Battle of the Books competition, Honor Society).</p> <p>4.4 Provide enrichment opportunities in the Visual and Performing Arts (music, 0 period Advanced Jazz Band)</p> <p>4.5 Provide enrichment opportunities</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Counselor, Teachers	<p>Provide fees and substitution costs for spelling bees. Approximately 50 students participated in spelling bee competitions.</p> <p>Provide fees and substitution costs for oral interpretation. Approximately 31 7th and 8th grade students enrolled in year long art elective.</p> <p>Funding for the following school wide programs has supported 31 Film students, 161 Spanish students, 255 PLTW students, 30 Coding students, and 200 Band students.</p>	6000-6999: Capital Outlay	General Fund	700
				6000-6999: Capital Outlay	General Fund	300

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>in the Visual and Performing Arts (Art electives)</p> <p>4.6 Purchase supplies to support elective classes (Film, Spanish, Project Lead the Way, Computer Science)</p> <p>4.7 Harassment, bullying and sexual harassment lessons will be provided to every PE class by the counselor.</p> <p>4.8 Marina Motivators is a voluntary after school program offering students opportunities to make a positive difference in school culture.</p>			<p>There are approximately 50 students participating as Marina Motivators for the 2017-2018 school year.</p>			
<p>Staff development and professional collaboration:</p> <p>5.1 Seek District support for two hours of office clerk time per day to support student needs and walk-in traffic in the office.</p> <p>5.2 Provide materials for teachers in support of a safe, positive climate and improved instruction.</p> <p>5.3 Provide substitutes for enrichment activities and field trips during the school day.</p> <p>5.4 Provide in-service training for teachers in all areas that will enhance programs, school climate and student success. Provide PBIS (Positive Behavior Intervention System) training and implementation training time for staff members) such as the</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Counselor, Teachers	<p>Marina staff will continue to at implement a hybrid PBIS system to supplement our existing merit system.</p>			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>EQ conference.</p> <p>5.5 The Marina Village crisis and response and Safe School Plan (AB187) will be updated using information from the RUSD safety committee, California Healthy Kids Survey, and parent surveys.</p> <p>5.6 Counselor to provide training to staff in early identification of student mental health issues.</p>						
<p>Involvement of staff, parents and community:</p> <p>6.1 Encourage involvement among staff, parents, and community members to assist with activities at school (e.g., after school HIP tutors, chaperones, guest speakers, boosters, work days, fundraisers).</p> <p>6.2 Communicate positive student behaviors and progress regularly to parents, and communicate timely teacher discipline reports using a hybrid PBIS model.</p> <p>6.3 Maintain consistent communication with parents and students via school weekly Sunday phone & email announcements and teacher Jupiter Grade messaging that provide updates and information about school programs, events, and activities.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Teachers	The PBIS model has resulted in an increase parent/teacher communication of minor classroom discipline infractions.			

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)				
			Description	Type	Funding Source	Amount	
<p>Auxiliary services for students and parents:</p> <p>7.1 Counseling groups will be offered to students to address learning, motivational, social and emotional needs.</p> <p>7.2 Counseling guidance lessons will be presented to all students three times per year.</p> <p>7.3 Incoming sixth graders will be provided with a middle school Where Everybody Belongs (W.E.B.) orientation and activities to assist with the transition to middle school.</p> <p>7.4 Incoming Students new to Marina will be provided with a Where Everybody Belongs (WEB) orientation and activities to assist with the transition to middle school or transition to Marina as a new school due to relocation.</p> <p>7.5 New students to the district will be invited to a pizza lunch during the first two weeks of school.</p> <p>7.6 Students may participate in anti-tobacco, drug and alcohol activities through our counseling services.</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, Teachers, Counselor	<p>There were approximately 42 students who participate in the Marina Ohana Climate Committee during the 2016-2017 school year.</p> <p>Approximately 58 8th grade WEB leaders participated in new student orientation the week prior to school. The WEB program served approximately 265 new Marina Village students for the 2017 - 2018 school year.</p> <p>Provide lunch to students new to the district.</p>	ASB	1000	1800	200
<p>Monitoring program implementation and results:</p> <p>8.1 A listing of enrichment opportunities, including clubs, sports, and enrichment classes, is included in</p>	8/1/2017-6/1/2018	Principal, Assistant Principal, School Site Council, Teachers					

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>the school weekly Sunday announcements and available in the school office and on the school website.</p> <p>8.2 Discipline data will be analyzed and shared with the staff on an ongoing basis, using AERIES and other data sources.</p> <p>8.3 Student performance data will be analyzed via staff meetings, staff development days, and collaboration days in order to provide instructional strategies to better serve all student groups.</p> <p>8.4 The site council will monitor the implementation of the action plan for this goal.</p>						

Planned Improvements in Student Performance

School Goal #5

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Attract and retain diverse, knowledgeable, dedicated employees.
LEA GOAL:
Attract and retain diverse, knowledgeable, dedicated employees who are trained and supported in their commitment to provide quality education for our students.
SCHOOL GOAL #5:
Attract, support, and retain employees who are committed, diverse, knowledgeable, and dedicated to providing quality education for our students.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents, pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
Approximately 98% of RUSD teachers are "highly qualified".
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal using the Highly Qualified Teacher report generated from the RUSD Human Resources Department.

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Professional Goals: 1.1 Teachers will develop professional goals with action plans tied to the California Standards for the Teaching Profession in September of 2017-18. 1.2 The administrator will meet with each teacher to discuss staff wide goals and individual professional goals by October of 2017.	2017-2018	Principal/ Assistant Principal				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>1.3 The administrator will meet with teachers in February of 2017 to discuss progress made on their goals and the evidence to support their goals.</p> <p>1.4 The administrator will visit classrooms and provide specific feedback following those visits.</p>						
<p>Staff Evaluation/Hiring Support:</p> <p>2.1 The administrator will follow evaluation timelines given by the Human Resources Department as outlined by the CSEA and RUFT contracts.</p> <p>2.2 The Peer Assistance Review Board (PAR) will be another resource available to support teachers in need.</p>	2017-2018	Principal/Assistant Principal				
<p>Staff Support:</p> <p>3.1 Professional development will be provided for staff to assist them in performing their duties at the highest level.</p> <p>3.2 Collaboration and articulation time will be provided on minimum days throughout the school year so that teachers can discuss best practices, design trimester benchmark assessments and support one another in a collegial manner.</p> <p>3.3 RUSD credentialed teachers in</p>	2017-2018	Principal/Assistant Principal, Teachers, District office				

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>their first or second year of teaching are eligible to participate in the two-year EDCOE BTSA program. Participating Teachers commit to spending 60 hours each year on BTSA related activities/professional development. BTSA teachers participate in the Induction Program and receive their CA Clear Teaching Credential. RUSD veteran teachers are hired by the PAR Panel to serve as BTSA Support Providers for our Participating Teachers.</p> <p>3.4 The administrator will meet with staff members to oversee job performance and provide support as needed</p> <p>3.5 The administrator will have an open door policy and maintain open and clear communication patterns with all staff.</p>						

Planned Improvements in Student Performance

School Goal #6

The School Site Council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet student performance targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of students not yet meeting state standards:

SUBJECT: Create and maintain facilities and grounds.
LEA GOAL:
Create and maintain facilities and grounds that are safe, clean and conducive to the learning process.
SCHOOL GOAL #6:
Create and maintain a safe, clean campus that is conducive to the learning process.
Data Used to Form this Goal:
Rescue Union School District provided surveys for all stakeholders, and teacher input was also solicited via professional discussions at staff meetings and collaboration. Parents9 pupils, and other stakeholders, including those representing the subgroups identified in Education Code section 52052, were meaningfully engaged in the formation of this goal.
Findings from the Analysis of this Data:
See district facilities report.
How the School will Evaluate the Progress of this Goal:
The school will measure the progress of this goal, in conjunction with the RUSD Facilities and Maintenance Department, using facility inspection reports and Help Desk Ticket Completion rates. The school will also use School Site Safety Plans, emergency drill records, California Healthy Kids Survey data, facility inspection reports, Williams Act claims, and incident/accident reports to evaluate progress towards this goal..

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
Maintain Facilities and Grounds: 1.1 Each year the Safe School Plan will be updated and concerns/feedback will be solicited from all stakeholders including custodians, yard supervisors, staff, and School Site Council. 1.2 The administrator and lead custodian will walk the campus	2017-2018					

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>monthly to check the campus for all safety/facility concerns.</p> <p>1.3 Staff will complete Help Desk tickets if there are items needing repair or replacements.</p> <p>1.4 The administrator will communicate directly on a daily basis with the Lead Custodian regarding facility needs.</p> <p>1.5 The administrator will communicate with the Director of Facilities in regards to campus issues or concerns.</p> <p>1.6 The administrator will provide feedback to the Director of facilities regarding the performance of the custodial staff and will schedule monthly campus tours in order to access campus needs.</p> <p>1.7 Yard supervisors will communicate regularly with school administrators regarding any safety issues or concerns on campus.</p> <p>1.8 Teachers will alert the administrator regarding safety or health concerns on campus.</p> <p>1.9 A campus beatification club will be established to encourage student volunteers to assist in providing clean and environmentally responsive grounds.</p>						

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount
<p>New classroom construction & Athletic Fields:</p> <p>2.1 The District has started the construction of 12 new permanent classrooms to replace aging portables.</p> <p>2.2 The district installed new athletic fields and updated the irrigation system.</p> <p>2.3 The District is in negotiation with the C.S.D. to maintain the new pnew grass and irrigation system on Marina's athletic fields.</p>	2017-2018	Assistant Superintendent of Business Services, District Director of Facilities, Maintenance, and Operations, Superintendent		6000-6999: Capital Outlay	District Funded	

Centralized Services for Planned Improvements in Student Performance

The following actions and related expenditures support this site program goal and will be performed as a centralized service. Note: the total amount for each categorical program in this section must be aligned with the Consolidated Application.

Centralized Service Goal #1

SUBJECT: Centralized Services for Planned Improvements in Student Performance in
SCHOOL GOAL #1:

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount

Centralized Services for Planned Improvements in Student Performance

Centralized Service Goal #2

SUBJECT: Centralized Services for Planned Improvements in Student Performance in
SCHOOL GOAL #2:

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount

Centralized Services for Planned Improvements in Student Performance

Centralized Service Goal #3

SUBJECT: Centralized Services for Planned Improvements in Student Performance in
SCHOOL GOAL #3:

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount

Centralized Services for Planned Improvements in Student Performance

Centralized Service Goal #4

SUBJECT: Centralized Services for Planned Improvements in Student Performance in
SCHOOL GOAL #4:

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount

Centralized Services for Planned Improvements in Student Performance

Centralized Service Goal #5

SUBJECT: Centralized Services for Planned Improvements in Student Performance in
SCHOOL GOAL #5:

Actions to be Taken to Reach This Goal	Timeline	Person(s) Responsible	Proposed Expenditure(s)			
			Description	Type	Funding Source	Amount

Summary of Expenditures in this Plan

Total Allocations and Expenditures by Funding Source

Total Allocations by Funding Source		
Funding Source	Allocation	Balance (Allocations-Expenditures)

Total Expenditures by Funding Source	
Funding Source	Total Expenditures
PTO	2,800.00
ASB	1,000.00
District Funded	160,500.00
Donations	2,000.00
General Fund	31,000.00
Other	5,000.00
Parent Teacher Association/Parent Faculty Club	3,300.00
Parent-Teacher Association (PTA)	21,500.00
Title II Part A: Improving Teacher Quality	1,500.00

Summary of Expenditures in this Plan

Total Expenditures by Object Type

Object Type	Total Expenditures
0000: Unrestricted	6,000.00
0001-0999: Unrestricted: Locally Defined	1,200.00
1000-1999: Certificated Personnel Salaries	25,000.00
4000-4999: Books And Supplies	11,500.00
5000-5999: Services And Other Operating Expenditures	7,000.00
6000-6999: Capital Outlay	3,100.00
7000-7439: Other Outgo	1,500.00
None Specified	9,000.00

Summary of Expenditures in this Plan

Total Expenditures by Object Type and Funding Source

Object Type	Funding Source	Total Expenditures
	PTO	1,800.00
6000-6999: Capital Outlay	PTO	1,000.00
	ASB	1,000.00
	District Funded	122,000.00
0000: Unrestricted	District Funded	3,500.00
1000-1999: Certificated Personnel Salaries	District Funded	25,000.00
4000-4999: Books And Supplies	District Funded	8,000.00
None Specified	District Funded	2,000.00
None Specified	Donations	2,000.00
	General Fund	16,200.00
0000: Unrestricted	General Fund	1,000.00
0001-0999: Unrestricted: Locally Defined	General Fund	1,200.00
4000-4999: Books And Supplies	General Fund	3,500.00
5000-5999: Services And Other Operating	General Fund	2,000.00
6000-6999: Capital Outlay	General Fund	2,100.00
None Specified	General Fund	5,000.00
5000-5999: Services And Other Operating	Other	5,000.00
	Parent Teacher Association/Parent Faculty	1,800.00
0000: Unrestricted	Parent Teacher Association/Parent Faculty	1,500.00
	Parent-Teacher Association (PTA)	21,500.00
7000-7439: Other Outgo	Title II Part A: Improving Teacher Quality	1,500.00

Summary of Expenditures in this Plan

Total Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	179,800.00
Goal 2	5,000.00
Goal 3	10,500.00
Goal 4	33,300.00

School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

Name of Members	Principal	Classroom Teacher	Other School Staff	Parent or Community Member	Secondary Students
George Tapanes	X				
Amber Heinlein			X		
Margaret Cartwright		X			
Rich Wetmore		X			
Gina Johnson				X	
Grace Goins					X
Adrianna Espitia					X
Michelle Goins				X	
Numbers of members of each category:	1	2	1	2	2

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

Recommendations and Assurances

The school site council (SSC) recommends this school plan and Proposed Expenditure(s) to the district governing board for approval and assures the board of the following:

1. The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the Single Plan for Student Achievement (SPSA) requiring board approval.
3. The SSC sought and considered all recommendations from the following groups or committees before adopting this plan **(Check those that apply)**:

X	State Compensatory Education Advisory Committee	_____ Signature
X	English Learner Advisory Committee	_____ Signature
X	Special Education Advisory Committee	_____ Signature
	District/School Liaison Team for schools in Program Improvement	_____ Signature
	Compensatory Education Advisory Committee	_____ Signature
	Departmental Advisory Committee (secondary)	_____ Signature
X	Other committees established by the school or district (list): School Safety Committee	_____ Signature

4. The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.
5. This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This SPSA was adopted by the SSC at a public meeting on 11/27/17.

Attested:

George Tapanes		
Typed Name of School Principal	Signature of School Principal	Date

Michelle Goins		
Typed Name of SSC Chairperson	Signature of SSC Chairperson	Date

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: California School Dashboard

BACKGROUND:

The District began receiving funding under the Local Control Funding Formula (LCFF) for the 2013-2014 school year. The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete annual updates. The performance of schools and districts under the new Local Control Accountability Planning process will be reported out for various state and local indicators on the new California School Dashboard.

STATUS:

The Board will receive information regarding Rescue Union School District's results for the following State Indicators on the California School Dashboard:

- Academics
- Chronic Absenteeism

Information on additional California School Dashboard indicators will be shared during future meetings.

FISCAL IMPACT:

N/A

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal III - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

RECOMMENDATION:

Information and discussion only.



California School Dashboard Results for Rescue Union School District

2017-2018



Our New Accountability System

- A Different Accountability System
 - Formerly referred to as the accountability rubrics and LCFF Dashboard
 - Multiple measures vs. results from one test (API)

- Indicators that Align to State Priorities
 - [i.e. Chronic Absenteeism, Suspension Rate, Academics, EI Progress]

Status and Change



- Status is based on the most recent year of data for the indicator.
 - Very High
 - High
 - Medium
 - Low
 - Very Low
- Change is the difference between the performance from the most recent year of data and the prior year data.
 - Increased Significantly
 - Increased
 - Maintained
 - Declined
 - Declined Significantly

ELA Academic Indicator – Distance from Level 3

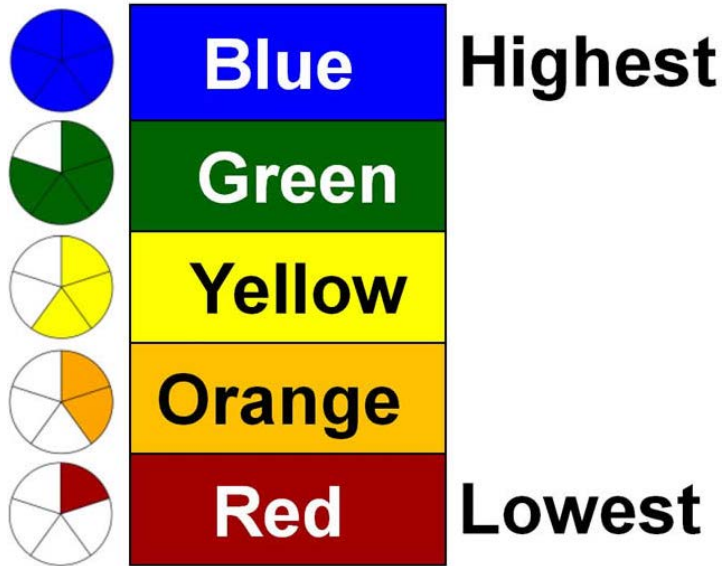
Level	Change: Declined Significantly by more than 15 points	Change: Declined By 3 to 15 points	Change: Maintained Declined by less than 3 points or Increased by less than 3 points	Change: Increased by 3 to less than 15 points	Change: Increased Significantly By 15 points or more
Status: Very High 45 points or higher	Green	Green	Blue	Blue	Blue
Status: High 10 to 44.9 points	Green	Green	Green	Green	Blue
Status: Medium -5 points to +9.9 points	Yellow	Yellow	Yellow	Green	Green
Status: Low -5.1 to -70 points	Orange	Orange	Orange	Yellow	Yellow
Status: Very Low -70.1 points or lower	Red	Red	Red	Orange	Orange

Math Academic Indicator – Distance from Level 3

Level	Change: Declined Significantly by more than 15 points	Change: Declined By 3 to 15 points	Change: Maintained Declined by less than 3 points or Increased by less than 3 points	Change: Increased by 3 to less than 15 points	Change: Increased Significantly By 15 points or more
Status: Very High 35 points or higher	Green	Green	Blue	Blue	Blue
Status: High zero to 34.9 points	Green	Green	Green	Green	Blue
Status: Medium -25 points to less than zero	Yellow	Yellow	Yellow	Green	Green
Status: Low -25.1 to -95 points	Orange	Orange	Orange	Yellow	Yellow
Status: Very Low -95.1 points or lower	Red	Red	Red	Orange	Orange

Status and Change

- New icons for a new system







Academic Indicators



Academic Indicators









State Indicators	All Students Performance	Total Student Groups	Student Groups in Red/Orange
English Language Arts (3-8)		7	0
Mathematics (3-8)		7	2

Students in Orange or Red include:

- English Learners for Math - 104 Students, Low Status (-35.2 points), Maintained (+2.2 points) - Orange
- Socioeconomically Disadvantaged - 356 Students, Low Status (-34.7 points, Maintained (-0.2 points) - Orange

Last year, 3 groups were in the Orange or Red in ELA (EL, SED, Hispanic), None in Math.

Subgroup Academic Performance (ELA)

	Student Performance	Number of Students	Status	Change
All Students		2,486	High 41.2 points above level 3	Increased +4.2 points
English Learners		103	Low 26.3 points below level 3	Increased Significantly +15.5 points
Foster Youth		13	Low 44.6 points below level 3	*
Homeless		10	*	*
Socioeconomically Disadvantaged		357	Low 7.7 points below level 3	Increased +10.9 points
Students with Disabilities		361	Low 28.7 points below level 3	Increased +5.9 points
African American		20	Very High 45.8 points above level 3	Increased Significantly +53.6 points
American Indian		5	*	*
Asian		138	Very High 80.6 points above level 3	Increased +12 points
Filipino		23	Very High 47.8 points above level 3	Increased +8.1 points
Hispanic		367	Medium 6.2 points above level 3	Increased +7.6 points
Pacific Islander		6	*	*
Two or More Races		129	Very High 62 points above level 3	Increased +11.5 points
White		1,798	High 43.7 points above level 3	Maintained +1.9 points

Subgroup Academic Performance (Math)

	Student Performance	Number of Students	Status	Change
All Students		2,482	High 22.6 points above level 3	Maintained -2 points
English Learners		104	Low 35.2 points below level 3	Maintained +2.2 points
Foster Youth		13	Low 58.1 points below level 3	*
Homeless		10	*	*
Socioeconomically Disadvantaged		356	Low 34.7 points below level 3	Maintained -0.2 points
Students with Disabilities		360	Low 43.4 points below level 3	Increased +6.8 points
African American		20	High 10.1 points above level 3	Increased Significantly +31.8 points
American Indian		5	*	*
Asian		138	Very High 78 points above level 3	Maintained -2.5 points
Filipino		23	High 26.7 points above level 3	Declined -7.2 points
Hispanic		368	Medium 15 points below level 3	Maintained +1 points
Pacific Islander		6	*	*
Two or More Races		128	Very High 41.7 points above level 3	Increased +4 points
White		1,794	High 24.8 points above level 3	Declined -3.1 points



Chronic Absenteeism



Chronic Absenteeism

The number of students who are chronically absent ÷ an unduplicated count of the number of students enrolled during the academic year = the chronic absenteeism rate.



Chronic Absenteeism

The number of days a pupil is absent ÷ the total number of days a pupil is enrolled in a regularly taught school day of the district = the absentee percentage.

If the absentee percentage is ten percent or more, the student is chronically absent



Chronic Absenteeism

Because state absenteeism data is not yet available, no progress indicator will be provided on the dashboard.

However, the dashboard will contain a direct link to the DataQuest site at CDE and will show data for the previous year.

Chronic Absenteeism Indicators

Ethnicity	Cumulative Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
African American	47	3	6.4%
American Indian or Alaska Native	12	4	33.3%
Asian	201	0	0.0%
Filipino	41	0	0.0%
Hispanic or Latino	625	37	5.9%
Pacific Islander	10	0	0.0%
White	2,841	120	4.2%
Two or More Races	182	5	2.7%
Not Reported	*	*	*

Report Totals

Name	Cumulative Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Rescue Union Elementary	3,967	172	4.3%
El Dorado County	28,459	3,344	11.8%
Statewide	6,405,496	694,030	10.8%



Chronic Absenteeism

RUSD has the lowest Chronic Absenteeism rate in El Dorado County.

This may be attributed, in part, to our teachers, secretaries, and administrators, who work diligently with parents and SARB to ensure that students do not miss school.



COMING SOON...

Reports on State Indicators for Suspension Rate and EI Progress, as well as local indicators...

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: California Healthy Kids Survey Results

BACKGROUND:

The California Healthy Kids Survey (CHKS) is the largest statewide survey of resiliency, protective factors, risk behaviors, and school climate in the nation. Across California the CHKS has led to a better understanding of the relationships between students' health behaviors and academic performance. The information gathered from this survey is also incorporated into the Local Control and Accountability Plan regarding school climate and engagement.

STATUS:

The Board will receive information regarding Rescue Union School District's results for the California Healthy Kids Survey administered to 5th and 7th grade students. The CHKS core module provides data on nearly all domains of school climate including:

- Perceived school safety, violence, and bullying
- A validated five-item School Connectedness Scale used to report the percentage of students who are categorized as high, moderate or low in school connectedness
- Three fundamental student developmental supports (caring adult relationships, high expectations messages, and opportunities for meaningful participation) that have consistently been linked to positive school climate and academic, behavioral, and health outcomes among students.

FISCAL IMPACT:

N/A

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe supportive and diverse environment.

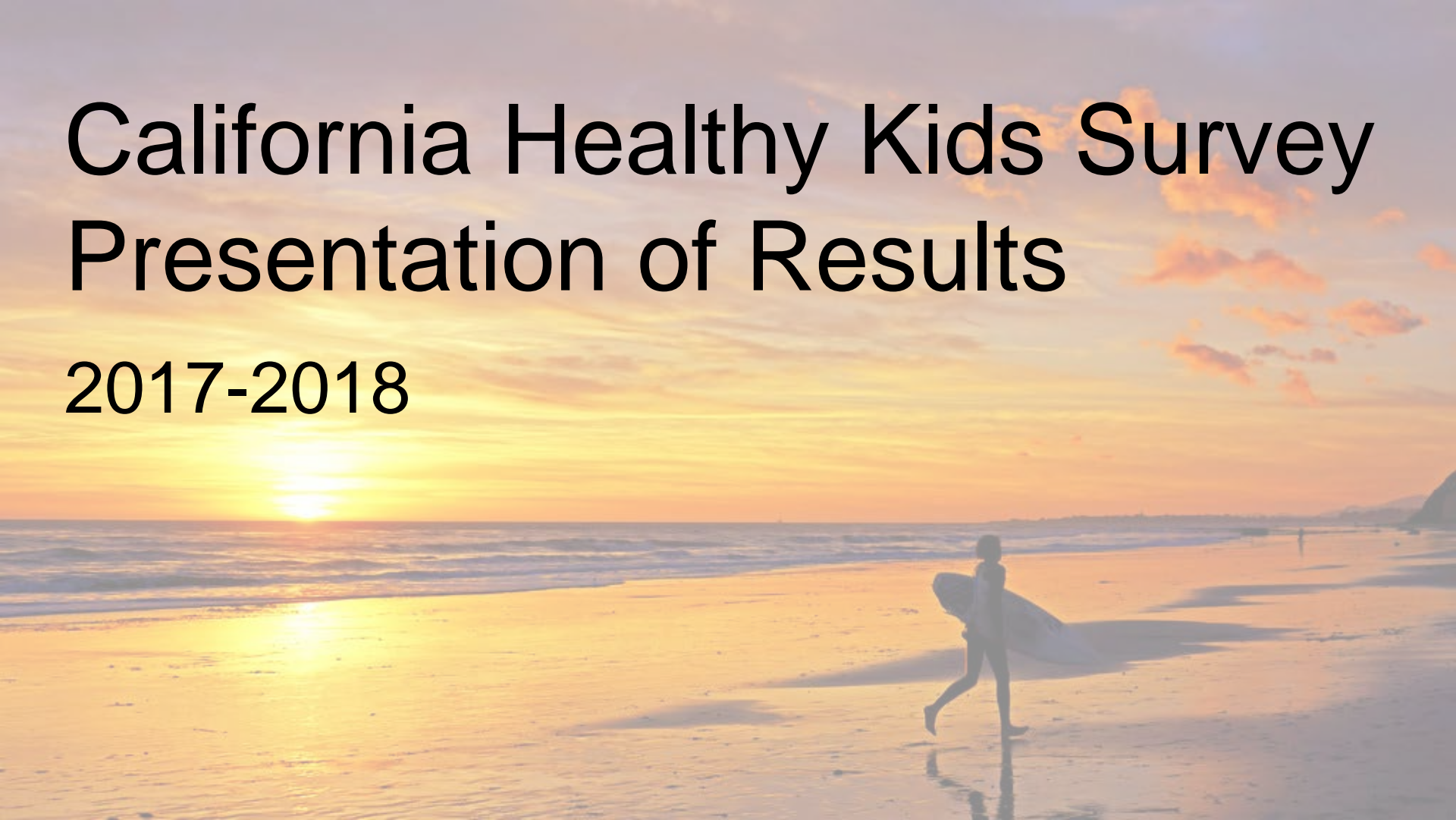
B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

RECOMMENDATION:

Information and discussion only.

California Healthy Kids Survey Presentation of Results

2017-2018



California Healthy Kids Survey (CHKS)

THE SURVEY

The California Department of Education (CDE) has funded the CHKS since 1997 to provide data to assist schools in: (1) fostering safe and supportive school climates, social-emotional competencies, and engagement in learning; (2) preventing youth health-risk behaviors and other barriers to academic achievement; and (3) promoting positive youth development, resilience, and well-being.

California Healthy Kids Survey

THE STUDENTS

Each year, Rescue Union Students in grades 5 and 7 participate in the California Healthy Kids Survey. Students in 5th grade require active consent, while students in 7th grade require passive consent.

California Healthy Kids Survey

THE IMPACT

In order to improve school climate and the overall social, physical, and emotional health of our students, the results of the California Healthy Kids Survey are examined alongside other data including:

- Parent LCAP survey results
- Student listening circle feedback
- Reports from teachers, classified employees, and administrators
- Previous CHKS results
- Discipline referrals and suspension rates
- Behavioral observations
- Attendance rates

California Healthy Kids Survey

Elementary Results

Table A1.1

Student Sample Characteristics

	Grade 5
<i>Student Sample Size</i>	
Target sample	421
Final number	211
Response Rate	50%

California Healthy Kids Survey

Elementary Results

Table A3.1

Gender of Sample

	Grade 5 %
Female	60
Male	40

Question ES A.2: Are you female or male?

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Elementary Results

2017-18 CHKS Elementary Survey Response Rates

Eligible Schools	5th %
Green Valley Elementary	48
Jackson Elementary	48
Lake Forest Elementary	53
Lakeview Elementary	47
Rescue Elementary	55

Notes: Response rates are presented by grade level. Eligible schools listed are based on CBEDS 2017-18 public school and 2016-17 enrollment data files. Directly funded charter schools have been excluded from the list.

Summary of Key Indicators - Elementary

Table A2.1

2016 Results

Key Indicators of School Climate and Student Well-Being

	Grade 5 %	Grade 5 %
School Engagement and Supports		
School connectedness [†]	50	70
Academic motivation [†]	68	56
Caring adult relationships [†]	54	68
High expectations [†]	55	70
Meaningful participation [†]	17	19
School Safety		
Feel safe at school [‡]	86	91
Been hit or pushed	37	42
Mean rumors spread about you	44	38
Been called bad names or mean jokes made about you	45	42
Saw a weapon at school [§]	9	8
Disciplinary Environment		
Students well-behaved [‡]	61	65
Students treated fairly when break school rules [‡]	59	60
Students treated with respect [‡]	89	91
Lifetime Substance Use		
Alcohol or drug use	16	21
Cigarette smoking	0	0
E-cigarette	0	0

Year to Year Comparison

Connectedness - 20

Motivation +12

Caring Adults - 14

Safe at School -5

Substance Abuse - 5



See note on following slide regarding CHKS reporting of only Strongly Agree or “All of the time”

California Healthy Kids Survey

Social Engagements and Supports - Elementary

Table A4.5

Caring Relationships Scale Questions

	Grade 5 %
Caring adults in school	
<i>Average Reporting "Yes, all of the time"</i>	54 ★
Do the teachers and other grown-ups at school... care about you?	
No, never	1
Yes, some of the time	9
Yes, most of the time	26
Yes, all of the time	64
listen when you have something to say?	
No, never	3
Yes, some of the time	15
Yes, most of the time	38
Yes, all of the time	43

Question ES A.14, 22: Do the teachers and other grown-ups at school care about you?... Do the teachers and other grown-ups at school listen when you have something to say?

Note: Cells are empty if there are less than 10 respondents.

The average reported only includes responses of "Yes, all of the time." Including "Yes, most of the time" significantly increases the percentage, and in fact would've resulted in an even higher percentage from last year.

California Healthy Kids Survey

Social Engagements and Supports - Elementary

Table A4.6

High Expectations Scale Questions

	Grade 5 %	
High expectations-adults in school		
<i>Average Reporting "Yes, all of the time"</i>	55	
Do the teachers and other grown-ups at school... tell you when you do a good job?		
No, never	1	
Yes, some of the time	19	
Yes, most of the time	40	} 80%
Yes, all of the time	40	
believe that you can do a good job?		
No, never	1	
Yes, some of the time	8	
Yes, most of the time	22	} 92%
Yes, all of the time	70	

Question ES A.15, 23: Do the teachers and other grown-ups at school tell you when you do a good job?... Do the teachers and other grown-ups at school believe that you can do a good job?

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Social Engagements and Supports - Elementary

Table A4.10

Positive Staff-Student Relationships and Expectations

	Grade 5 %	
At school, do teachers and other grown-ups... make an effort to get to know you?		
No, never	4	
Yes, some of the time	30	
Yes, most of the time	35	} 66%
Yes, all of the time	31	
want you to do your best?		
No, never	0	
Yes, some of the time	2	
Yes, most of the time	8	} 99%
Yes, all of the time	91	

Question ES A.25, 26: Do the teachers and other grown-ups at school make an effort to get to know you?... Do the teachers and other grown-ups at school want you to do your best?

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Violence, Victimization, and Safety - Elementary

Table A7.1

Perceived Safety at or Outside of School

	Grade 5 %		
Do you feel safe at school?			
No, never	1		
Yes, some of the time	12		
Yes, most of the time	32	}	87%
Yes, all of the time	55		
Do you feel safe on your way to and from school?			
No, never	2		
Yes, some of the time	5		
Yes, most of the time	20	}	93%
Yes, all of the time	73		

Question ES A.56, 57: Do you feel safe at school?... Do you feel safe on your way to and from school?

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Violence, Victimization, and Safety - Elementary

Table A7.2

Frequency of Being Harassed on School Property

2016 Results

	Grade 5 %	Grade 5 %
Been hit or pushed		
No, never	63	58
Yes, some of the time	32	36
Yes, most of the time	2	4
Yes, all of the time	3	2
Mean rumors spread about you		
No, never	56	62
Yes, some of the time	36	30
Yes, most of the time	6	4
Yes, all of the time	2	4
Been called bad names or mean jokes made about you		
No, never	55	58
Yes, some of the time	36	36
Yes, most of the time	5	4
Yes, all of the time	4	1

Question ES A.50, 51, 53: Do other kids hit or push you at school when they are not just playing around?... Do other kids at school spread mean rumors or lies about you?... Do other kids at school call you bad names or make mean jokes about you?

Notes: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Violence, Victimization, and Safety - Elementary

Table A7.5

School Responses to Bullying

	Grade 5 %	
Teachers and other grown-ups make it clear that bullying is not allowed.		
No, never	1	
Yes, some of the time	7	
Yes, most of the time	15	} 92%
Yes, all of the time	77	
If you tell a teacher that you've been bullied, the teacher will do something to help.		
No, never	2	
Yes, some of the time	9	
Yes, most of the time	28	} 88%
Yes, all of the time	60	
Students at your school try to stop bullying when they see it happening.		
No, never	8	
Yes, some of the time	31	
Yes, most of the time	38	} 61%
Yes, all of the time	23	

Question ES A.36-38: Do the teachers and other grown-ups make it clear that bullying is not allowed?... If you tell a teacher that you've been bullied, will the teacher do something to help?... Do students at your school try to stop bullying when they see it happening?

Notes: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Alcohol and Other Drug Use - Elementary

Table A9.2

Perception of Health Risk of Alcohol and Marijuana Use

	Grade 5 %
Alcohol	
No, not bad	8
Yes, a little bad	49
Yes, very bad	43
Marijuana	
No, not bad	0
Yes, a little bad	5
Yes, very bad	53
I don't know what marijuana is	41

Question ES A.66, 67: Do you think drinking alcohol (beer, wine, liquor) is bad for a person's health?... Do you think using marijuana (smoke, eat, or drink) is bad for a person's health?

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Tobacco Use - Elementary

Table A10.2

Perception of Health Risk of Cigarette and Electronic Cigarette Use

	Grade 5 %	
Do you think smoking cigarettes is bad for a person's health?		
No, not bad	0	
Yes, a little bad	2	
Yes, very bad	98	
Do you think using an electronic cigarette, e-cigarette, hookah pen, or other vaping device is bad for a person's health?		} 15% discrepancy between cigarettes and e-cigarettes
No, not bad	1	
Yes, a little bad	16	
Yes, very bad	83	

Question ES A.64, 65: Do you think smoking cigarettes is bad for a person's health?... Do you think using an electronic cigarette, e-cigarette, hookah pen, or other vaping device is bad for a person's health?.

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Secondary Results

Table A1.1

Student Sample for Core Module

	Grade 7	Grade 9	Grade 11	NT ^A
<i>Student Sample Size</i>				
Target sample	400	–	–	–
Final number	354	–	–	–
Response Rate	89%	–	–	–

Note: ^ANT includes continuation, community day, and other alternative school types.

California Healthy Kids Survey

Secondary Results

Table A3.1

Gender of Sample

	Grade 7	Grade 9	Grade 11	NT
	%	%	%	%
Male	51	–	–	–
Female	49	–	–	–

Question HS/MS A.3: What is your sex?

Note: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Secondary Results

2017-18 CHKS Secondary Survey Response Rates

Eligible Schools	7th %	9th %	11th %	NT %
Marina Village Middle	88			
Pleasant Grove Middle	90			

Notes: Response rates are presented by grade level. Eligible schools listed are based on CBEDS 2017-18 public school and 2016-17 enrollment data files. Directly funded charter schools have been excluded from the list.

Summary of Key Indicators - Secondary

Table A2.1

Key Indicators of School Climate and Student Well-Being

2016 Results

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	Grade 7 %
School Engagement and Supports					
School connectedness [†]	33	–	–	–	68
Academic motivation [†]	46	–	–	–	50
Chronic truancy (twice a month or more often) [§]	1	–	–	–	2
Caring adult relationships [†]	33	–	–	–	46
High expectations [†]	48	–	–	–	62
Meaningful participation [†]	17	–	–	–	19
Facilities upkeep	17	–	–	–	
School Safety and Substance Use					
School perceived as very safe or safe	79	–	–	–	75
Experienced any harassment or bullying [§]	32	–	–	–	29
Had mean rumors or lies spread about you [§]	36	–	–	–	38
Been afraid of being beaten up [§]	17	–	–	–	12
Been in a physical fight [§]	12	–	–	–	10
Seen a weapon on campus [§]	9	–	–	–	9
Been drunk or “high” on drugs at school, ever	0	–	–	–	0
Mental and Physical Health					
Current alcohol or drug use [¶]	3	–	–	–	4
Current binge drinking [¶]	0	–	–	–	1
Very drunk or “high” 7 or more times	0	–	–	–	0
Current cigarette smoking [¶]	0	–	–	–	0
Current electronic cigarette use [¶]	1	–	–	–	0
Experienced chronic sadness/hopelessness [§]	18	–	–	–	14
Considered suicide [§]	na	–	–	–	na

Year to Year Comparison

Connectedness - 35

Motivation -4

Caring Adults - 13

Safe at School +4

Substance Abuse - 1

California Healthy Kids Survey

Social Engagements and Supports - Secondary

Table A4.7

Caring Relationships Scale Questions

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	
Caring adults in school					
<i>Average Reporting "Very much true"</i>	33	–	–	–	
At my school, there is a teacher or some other adult...					
who really cares about me.					
Not at all true	9	–	–	–	
A little true	27	–	–	–	
Pretty much true	37	–	–	–	} 64%
Very much true	27	–	–	–	
who notices when I'm not there.					
Not at all true	9	–	–	–	
A little true	26	–	–	–	
Pretty much true	35	–	–	–	} 85%
Very much true	30	–	–	–	
who listens to me when I have something to say.					
Not at all true	5	–	–	–	
A little true	18	–	–	–	
Pretty much true	34	–	–	–	} 77%
Very much true	43	–	–	–	

California Healthy Kids Survey

Social Engagements and Supports - Secondary

Table A4.8

High Expectations Scale Questions

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	
High expectations-adults in school					
<i>Average Reporting "Very much true"</i>	48	-	-	-	
At my school, there is a teacher or some other adult...					
who tells me when I do a good job.					
Not at all true	7	-	-	-	
A little true	17	-	-	-	
Pretty much true	37	-	-	-	} 76%
Very much true	39	-	-	-	
who always wants me to do my best.					
Not at all true	4	-	-	-	
A little true	10	-	-	-	
Pretty much true	28	-	-	-	} 86%
Very much true	58	-	-	-	
who believes that I will be a success.					
Not at all true	5	-	-	-	
A little true	16	-	-	-	
Pretty much true	33	-	-	-	} 79%
Very much true	46	-	-	-	

California Healthy Kids Survey

Quality of Physical Environment - Secondary

Table A4.13

Quality of School Physical Environment

	Grade 7 %	Grade 9 %	Grade 11 %	NT %
My school is usually clean and tidy.				
Strongly disagree	7	} 21%	–	–
Disagree	14		–	–
Neither disagree nor agree	20	–	–	–
Agree	42	–	–	–
Strongly agree	17	–	–	–

Question HS/MS A.27: How strongly do you agree or disagree with the following statements?... My school is usually clean and tidy.

Notes: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Violence, Victimization, and Safety - Secondary

Table A5.1

Perceived Safety at School

	Grade 7	Grade 9	Grade 11	NT
	%	%	%	%
Very safe	34	–	–	–
Safe	45	–	–	–
Neither safe nor unsafe	17	–	–	–
Unsafe	4	} 5%	–	–
Very unsafe	1		–	–

Question HS A.99/MS A.88: How safe do you feel when you are at school?

Notes: Cells are empty if there are less than 10 respondents.

California Healthy Kids Survey

Violence, Victimization, and Safety - Secondary

Table A5.4

Violence and Victimization on School Property, Past 12 Months 2016 Results

	Grade 7 %	Grade 7 %
<i>During the past 12 months, how many times on school property have you...</i>		
been pushed, shoved, slapped, hit, or kicked by someone who wasn't just kidding around?		
0 times	70	71
1 time	16	14
2 to 3 times	8	9
4 or more times	6	6
been afraid of being beaten up?		
0 times	83	88
1 time	11	8
2 to 3 times	3	3
4 or more times	3	1
been threatened with harm or injury?		
0 times	89	90
1 time	7	6
2 to 3 times	2	2
4 or more times	2	2

California Healthy Kids Survey

Alcohol and Other Drug Use - Secondary

Table A6.1

Summary Measures of Level of AOD Use and Perceptions

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	Table
Lifetime illicit AOD use to get “high” [†]	9	–	–	–	A6.2
Lifetime alcohol or drugs (any use)	9	–	–	–	A6.2
Lifetime very drunk or high (7 or more times)	0	–	–	–	A6.7
Lifetime drinking and driving involvement	27	–	–	–	A6.11
Current alcohol or drugs	3	–	–	–	A6.5
Current heavy drug uses	1	–	–	–	A6.5
Current heavy alcohol use (binge drinking)	0	–	–	–	A6.5
Current alcohol or drug use on school property	1	–	–	–	A6.8
Harmfulness of occasional marijuana use [‡]	43	–	–	–	A6.12
Difficulty of obtaining marijuana [§]	33	–	–	–	A6.13

Notes: Cells are empty if there are less than 10 respondents.

[†]*Excludes prescription pain medication, Diet Pills, and prescription stimulant.*

[‡]*Great harm.*

[§]*Very difficult.*

What next?

CHKS results for each individual school will be shared with site administrators.

Site leadership teams, School Site Councils, Safety Teams, Student Councils, and other groups will be planning ways to strategically improve school climate, perceptions of safety, and overall student health and well-being.

Additionally, measures have been put into place, this year, to improve school climate, such as:

- Increased counseling
- Contract services with a licensed behaviorist
- Aide support for Behavior Support Plans (BSPs)
- Training for teachers and administrators on classroom management, MTSS, and Trauma Informed Practices

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: First Interim Report – Fiscal Year 2017-18

BACKGROUND:

All California school districts are required to submit a First Interim Report to the County Office of Education testifying to the District’s ability to meet its financial obligations for the current and the two subsequent fiscal years.

STATUS:

The Fiscal Year 2017-18 First Interim Report presents the financial activity of the Rescue Union School District from July 1, 2017 through October 31, 2017. Although the District projects deficit spending in the Fiscal Year 2017-18 and the two subsequent fiscal years, the District remains capable of meeting its financial obligations and is able to positively certify its financial condition as of October 31, 2017 in this First Interim Report

FISCAL IMPACT:

Fiscal Year 2017-18	(\$821,604)	<i>Deficit Spending</i>	16.0 % Reserve
Fiscal Year 2018-19	(\$1,095,522)	<i>Deficit Spending</i>	13.5 % Reserve
Fiscal Year 2019-20	(\$2,176,247)	<i>Deficit Spending</i>	6.9% Reserve

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

The District Staff recommends the Board of Trustees approve and positively certify the Fiscal Year 2017-18 First Interim Report.



Rescue Union School District

2017-18 1st Interim Budget

December 12, 2017

Board of Trustees

Nancy Brownell, President Kim White, Vice-President Suzanna George, Clerk
Stephanie Kent, Member Tagg Neal, Member



Rescue USD Budget Information and Timelines

- This presentation is a user-friendly summary of the budget proposed for adoption at 1st interim.
 - ✦ Documents in official “SACS” format included.
- The 1st interim budget reflects the adopted budget from June with updated revenues and expenses, which includes carry-over funds, updated revenue allocations, revised student enrollment numbers, and staffing changes.
- Remaining Financial Cycle for 2017-18
 - ✦ 2nd Interim Budget - March 2018
 - ✦ June Budget Update – June 2018
 - ✦ Final Actual Financials – September 2018
 - ✦ Audit Report – December 2018



Assumptions

- There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments, approved by the board, are made throughout the course of the year.



RUSD Enrollment History

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	Change over previous year
2017-18	3,605	3,624	3,623	3,641							(153)
2016-17	3,723	3,709	3,723	3,731	3,734	3,774	3,792	3,792	3,786	3,794	(54)
2015-16	3,666	3,658	3,673	3,673	3,676	3,686	3,707	3,717	3,734	3,740	(35)
2014-15	3,690	3,697	3,699	3,702	3,712	3,735	3,753	3,771	3,772	3,775	(50)
2013-14	3,797	3,775	3,770	3,776	3,774	3,797	3,804	3,821	3,823	3,825	(104)
2012-13	3,889	3,902	3,895	3,900	3,893	3,885	3,912	3,919	3,920	3,929	(109)
2011-12	3,984	3,984	3,989	3,995	3,995	4,002	4,019	4,024	4,032	4,038	(57)
2010-11	4,124	4,088	4,070	4,071	4,074	4,083	4,092	4,099	4,097	4,095	(20)
2009-10	4,173	4,123	4,115	4,116	4,113	4,119	4,122	4,121	4,112	4,115	16
2008-09	4,176	4,105	4,104	4,106	4,115	4,110	4,095	4,091	4,097	4,099	14
2007-08	4,093	4,079	4,090	4,094	4,091	4,097	4,110	4,096	4,101	4,085	113
2006-07	3,916	3,905	3,918	3,927	3,934	3,933	3,952	3,967	3,964	3,972	187
2005-06	3,777	3,771	3,788	3,776	3,768	3,784	3,780	3,783	3,786	3,785	78
2004-05	3,670	3,658	3,653	3,661	3,661	3,698	3,703	3,712	3,717	3,707	

Narrative – The district primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students.

This table shows the historical enrollment with a color spectrum of green for higher numbers down to red for lower numbers. It should be noted that 2017-18 enrollment is the lowest in the last 14 years.



Summary of Enrollment to ADA

Enrollment & Attendance	2004-05 ADA	2005-06 ADA	2006-07 ADA	2007-08 ADA	2008-09 ADA	2009-10 ADA	2010-11 ADA	2011-12 ADA
CBEDS Enrollment	3,695	3,811	3,936	4,089	4,108	4,116	4,065	3,993
ADA	3,543.79	3,635.33	3,784.71	3,946.89	4,000.99	3,878.54	3,953.78	3,897.40
ADA/CBEDS Ratio	95.91%	95.39%	96.16%	96.52%	97.40%	94.23%	97.26%	97.61%
Enrollment & Attendance	2012-13 ADA	2013-14 ADA	2014-15 ADA	2015-16 ADA	2016-17 ADA	2017-18 Est. ADA	2018-19 Est. ADA	2019-20 Est. ADA
CBEDS Enrollment	3,899	3,773	3,700	3,672	3,720	3,629	3,512	3,496
ADA	3,782.17	3,677.77	3,600.00	3,565.67	3,615.12	3,529.99	3,406.64	3,391.12
ADA/CBEDS Ratio	97.00%	97.48%	97.30%	97.10%	97.18%	97.27%	97.00%	97.00%

Narrative - Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue. In Rescue USD, the ADA figure historically averages about 97% of the average enrollment.

Since ADA is such an important part of the district's income base, the projection of ADA for this fiscal year is an integral part in projecting the district's income. Even small fluctuations in the district's ADA can mean tens-of-thousands of dollars as a gain or loss of income

The district is funded on the greater of current or prior year ADA. For 2017-18, the district will be using 2016-17 ADA.

Note: ADA numbers include non-public school students.



Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA
			=b+c
TK - 3	1,467.32	14.88	1,482.20
4 - 6	1,219.20	5.97	1,225.17
7 - 8	926.21	2.18	928.39
Total	3,612.73	23.03	3,635.76

Note: District is using prior year ADA.

1st Step – *Determine the Total District ADA* – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

e	f	g	h	i	j	k
Grade Span	Base Funding per ADA	CSR Add-on	Supplemental Add-On	Funding Per ADA	Total ADA	Targeted ADA Funding
		=f * 10.4%	=(f + g) * 20% * 16.79%	=f + g + h	=d	=i * j
TK - 3	\$ 7,193	\$ 749	\$ 267	\$ 8,209	1,482.20	\$ 12,166,923
4 - 6	\$ 7,301	\$ -	\$ 245	\$ 7,546	1,225.17	\$ 9,245,342
7 - 8	\$ 7,518	\$ -	\$ 252	\$ 7,770	928.39	\$ 7,214,008
						\$ 28,626,273

2nd Step – *Calculate the ADA Targeted Funding* – The district ADA is now multiplied by the Base Grant with add-ons for Class Size Reduction (CSR), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Count). To qualify for the Concentration Grant the district must have an Unduplicated Pupil Count greater than 55%, and currently the district is at 16.79%.



Quick Calculation of LCFF (Part 2)

l	m	n	o
Targeted ADA Funding	Add-on Transportation	Add-on TIIG	Total Targeted Amount
= k			= l + m + n
\$ 28,626,273	\$ 434,285	\$ 149,072	\$ 29,209,630

3rd Step – Determine the Total Targeted Funding – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total Targeted LCFF Funding amount. This is the amount the district would receive once LCFF is fully funded.

p	q	r	s	t	u	v
Total Targeted Amount	Floor Funding Amount	LCFF Gap	Gap Funding	LCFF Funding	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= o		= p - q	= r * 43.19%	= q + s		= t + u
\$ 29,209,630	\$ 27,665,490	\$ 1,544,140	\$ 666,914	\$ 28,332,404	\$ (156,762)	\$ 28,175,642

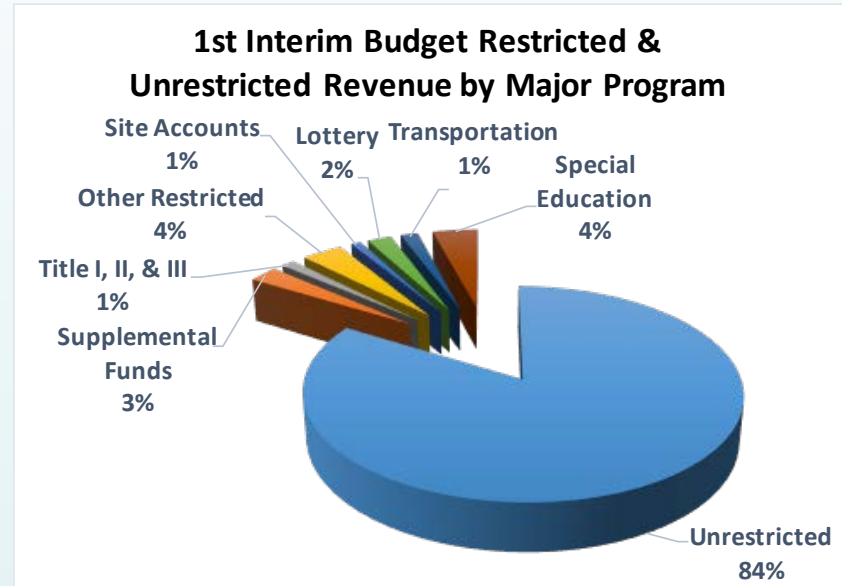
4th Step – Calculate the Actual LCFF Funding – The previous year’s state funding is considered the “Floor”, and the difference between the Target and Floor is called the “Gap”. The state’s goal is to fully fund the Gap and this year the state is funding 43.19% of the Gap; this is called the Gap funding. The Gap funding is added to the Floor to determine the district’s actual LCFF funding. Finally, the district transfers to the COE an agreed amount for ADA that is in COE programs.



Income Summary

Income	2017-18 Adopted Budget	2017-18 1st Interim Budget	Change
LCFF Entitlement	28,318,331	28,332,404	14,073
Federal Income	600,780	705,864	105,084
Other State Income	2,430,375	2,750,199	319,824
Local Income	1,233,188	2,266,481	1,033,293
Total	32,582,674	34,054,948	1,472,274

- **LCFF increase of \$14k**
 - ⊕ Supplemental and GAP funding adjustments
- **Federal Income increase of \$105k**
 - ⊕ Revised Title I, Title II, & Title III allocations
- **Other State Income increase of \$320k**
 - ⊕ One-Time Mandated Cost Reimbursements - \$540k
 - ⊕ One-Time Prop 39 Clean Energy Grant - \$183k
 - ⊕ STRS On-Behalf (Offsetting expense adj. to benefits account) – (\$440k)
 - ⊕ Revised lottery projections/Other adjustments – \$37k
- **Local Income increase of \$1M**
 - ⊕ One-time adjustment for general ledger overpayment – \$193k
 - ⊕ Transportation fee collection - \$125k
 - ⊕ One-time bus grant - \$411k
 - ⊕ Site donation accounts - \$294k



Narrative - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.



Expenditure Assumptions

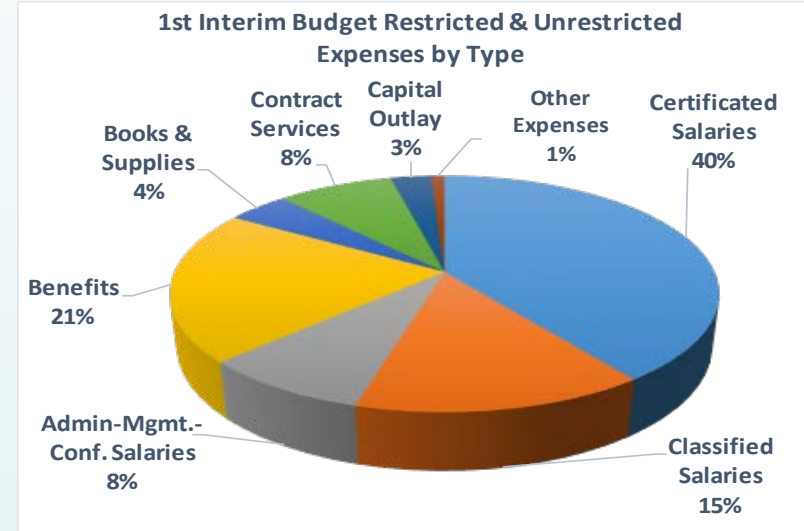
- Salaries and benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- Where possible, actual expense figures were used for supply, contract, and other expenditures; otherwise estimates were used based on past usage with COLA increases.



Expenditure Summary

Expenditures	2017-18 Adopted Budget	2017-18 1st Interim Budget	Change
Salaries & Benefits	29,468,199	29,756,996	288,797
Books & Supplies	1,344,548	1,539,368	194,820
Contract Services	2,465,081	2,903,601	438,520
Capital Outlay	93,024	1,025,825	932,801
Other Expenses/Transfer Out	290,636	323,353	32,717
Total	33,661,488	35,549,143	1,887,655

- **Salary and Benefits increase of \$289k**
 - ⊕ Certificated staff position changes - \$442k
 - ⊕ Classified staff position changes – \$258k
 - ⊕ Yard Supervision changes (salary) - \$95k
 - ⊕ Benefit adjustments due to updated staffing – (\$66k)
 - ⊕ STRS on Behalf (Offsetting Entry) – (\$440k)
- **Book and Supplies increase of \$195k**
 - ⊕ Textbook/Instructional materials including Chromebooks - \$84k
 - ⊕ Site fundraiser account supplies - \$89k
- **Contract Services increase of \$439k**
 - ⊕ Nurse contracted services - \$92k
 - ⊕ Restricted categorical account activity – 102k
 - ⊕ Site fundraiser account contracted services - \$225k
- **Capital Outlay increase of \$933k**
 - ⊕ One-time use of reserves for maintenance projects - \$500k
 - ⊕ One-time electric bus purchase - \$452k
- **Other Activities increase of \$33k**
 - ⊕ Special Ed COE services



Narrative – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district’s budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district’s unrestricted funds.



Budget Summary

	2017-18 Adopted Budget			2017-18 1st Interim Budget		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	29,183,469	3,399,205	32,582,674	30,500,046	3,554,902	34,054,948
Total Expenditures	26,814,688	6,846,800	33,661,488	27,720,200	7,828,942	35,549,143
Excess/(Deficiency)	2,368,781	(3,447,595)	(1,078,814)	2,779,846	(4,274,040)	(1,494,195)
Other Financing Sources	(2,909,883)	2,909,883	-	(3,601,450)	3,601,450	-
Net Inc/Dec to Fund Bal	(541,102)	(537,712)	(1,078,814)	(821,604)	(672,590)	(1,494,195)
Beginning Balance	6,515,806	672,590	7,188,397	6,515,806	672,590	7,188,397
Ending Balance	5,974,704	134,879	6,109,583	5,694,202	-	5,694,202

Unrestricted 1st Interim Budget Adjusted for One-time Items

Narrative – The district is anticipating unrestricted deficit spending of \$822k in 2017-18 at 1st interim. When adjusted for one-time revenues and expenses the ongoing structural deficit decreases to \$608k.

This structural deficit of \$608k will continue into future years and grow unless steps occur to create additional revenue or decreases in expense.

	<i>Unrestricted</i>	<i>Adjustment for one-time</i>	<i>On-going Unrestricted</i>
Total Revenue	30,500,046	(1,149,561)	29,350,486
Total Expenditures	27,720,200	(842,117)	26,878,083
Excess/(Deficiency)	2,779,846	(307,444)	2,472,402
Other Financing Sources	(3,601,450)	520,551	(3,080,899)
Net Increase /Decrease	(821,604)	213,107	(608,497)



Ending Fund Balance

Distribution of Ending Fund Balance and Reserves 1st Interim Budget 2017-18

Revolving Cash		\$	5,500
Restricted Accounts		\$	-
Commitments		\$	-
Assigned		\$	4,622,228
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$2,488,440		
<i>Liability - Early Retirement Incentive (2019)</i>	\$ 78,870		
<i>Liability - Compensated Absences</i>	\$ 39,695		
<i>Lottery Carryover - Textbook Adoption (Social Studies 2018)</i>	\$ 463,647		
<i>Board Reserve - Future Facility Needs and Modernization</i>	\$ 500,000		
<i>Board Reserve - Marina Village Furniture & Equipment</i>	\$ 250,000		
<i>Board Reserve - Two Additional Electric Buses</i>	\$ 100,000		
<i>Board Reserve - Textbook Adoption (Science 2019)</i>	\$ 701,576		
Reserve for Economic Uncertainty		\$	1,066,474
% of Expense	3.00%		
Undesignated Fund Balance			-
Total Distribution of Ending Fund Balance		\$	5,694,202

Narrative – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Reserve is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.

Board reserves have been recommended for approval for large one-time expenses including: textbook adoptions (social studies & science), furniture & equipment for the MV project, and purchase of two electric buses as part of a grant.

Additionally, the board had previously approved \$1M for facility needs and \$500k has been budgeted in 2017-18.



Multi-Year Projection

	2017-18	2018-19	2019-20
Revenues & Other Financing Sources	34,054,948	32,915,743	32,707,330
Expenditures & Other Financing Uses	35,549,143	34,011,265	34,883,577
Net Increase (Decrease) to Fund Balance	(1,494,195)	(1,095,522)	(2,176,247)
Beginning Fund Balance	7,188,397	5,694,202	4,598,680
Ending Fund Balance	5,694,202	4,598,680	2,422,433
Required Economic Reserve of 3%	1,066,474	1,020,338	1,046,507

	2017-18		2018-19		2019-20	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	26,898,596	7,156,352	26,283,581	6,632,162	25,949,562	6,757,768
Expenditures & Other Financing Uses	27,720,200	7,828,942	27,379,103	6,632,162	28,125,809	6,757,768
Net Increase (Decrease) to Fund Balance	(821,604)	(672,590)	(1,095,522)	-	(2,176,247)	-
Beginning Fund Balance	6,515,806	672,590	5,694,202	-	4,598,680	-
Ending Fund Balance	5,694,202	-	4,598,680	-	2,422,433	-

Assumption Highlights – Going from 2017-18 budget into 2018-19 all prior one-time items are removed. Revenues are held constant except for LCFF funding based upon COLA/Gap funding assumptions from SSC/EDCOE and district projected attendance. Expenditures for salaries and benefits include step/column, and STRS/PERS rate increases. There are no salary increases due to labor negotiations included in this projection. District anticipates six retirees in 2017-18 and assumes filling only two of those positions based upon loss of 120 ADA (30 student per position = four positions not filled). All other permanent positions are budgeted in 18-19 and 19-20. Accounts for supplies, services, and all other expenses are held constant.

Detail of all assumptions are on the MYP Form in the SACS documents.



Ongoing Unrestricted Multi-Year Projection Details

Unrestricted Balance Changes	2018-19		2019-20		
<i>Ongoing (Deficit) Balance from Previous Year</i>		(\$608,497)		(\$1,095,522)	
Additional LCFF Revenue (COLA & Gap Funding Increases)	\$942,447	\$334,350	\$695,890	(\$212,913)	
Loss of Revenue for ADA Decrease	(\$608,097)		(\$908,803)		
<i>Total Revenue Changes</i>					
Salary Schedule Step & Column Increases (Includes contributions to restricted accounts for step/column)	(\$540,431)		(\$522,635)		
Other Adjustments (Temp Positions/Staff Adj, Retiree Pmts etc.)	\$133,261		\$83,369		
STRs & PERs Increased Rates	(\$414,205)		(\$428,546)		
<i>Total Expense Changes</i>		(\$821,375)		(\$867,812)	
<i>Updated On-Going Surplus (Deficit)</i>		(\$1,095,522)		(\$2,176,247)	

Narrative – The district has a growing deficit due to continued declining enrollment and an ongoing increase in pension costs. Revenues related to LCFF Gap funding will be fully allocated in the near future, which will further increase the deficit. Additionally, the ongoing budget does not reflect future needs including refresh/replacement of instructional technology, modernization of facilities, replacement of buses, etc.

District reserves are currently sufficient to cover the ongoing deficit through 2019-20; however, the district should be conservative when making financial decisions. When opportunities arise for cost savings, the district should evaluate priorities of need versus savings.



Summary of Other Funds

2017-18 1st Interim Budget - Other Funds

Other Funds	Cafeteria (13)	Building Fund (21) Measure K	Developer Fees (25)	State School Construction (35)	CFD #1 Fund (49)	Bond Interest & Redemption (51)	Debt Service COP (52)
Total Revenue	1,031,044	100	410,000	5,000,000	3,508,000	2,336,979	-
Total Expenditures	1,106,300	428,216	428,825	8,617,000	55,501	1,830,347	195,268
Excess/(Deficiency)	(75,256)	(428,116)	(18,825)	(3,617,000)	3,452,499	506,631	(195,268)
Other Financing Sources	-	-	-	3,400,000	(3,595,268)	-	195,268
Net Inc/Dec to Fund Bal	(75,256)	(428,116)	(18,825)	(217,000)	(142,769)	506,631	-
Beginning Balance	236,520	428,116	1,625,449	301,182	1,074,582	1,556,127	-
Ending Balance	161,264	-	1,606,623	84,182	931,813	2,062,759	-

Notes on Other Funds

- **Fund 13** – Budgeted deficit spending is due to continued decline in student population, which reduces overall sales.
- **Fund 21** - Remaining Measure K funds will be fully expended in 2017-18.
- **Fund 25** – Developer Fee collections are budgeted at \$400k for 2017-18.
- **Fund 35** – Marina Village two-story building project will be substantially completed by end of 2017-18.
- **Fund 49** – CFD funds of \$3.5M will be transferred from Finance Authority into fund 49 and then transferred on to Fund 35 for MV 2-Story Project.
- **Fund 51** – Debt service payments for GO Bonds.
- **Fund 52** – Debt service payments for COPs from fund 49.



Is the district fiscally solvent in the current budget year and next two years?

YES, But...

Potential Challenges

- Unknown impact of federal tax legislation
 - ⊕ California is personal income tax dependent.
 - ⊕ Tax deduction changes may impact state revenues and real estate development.
- Enrollment trends calculated by staff show continued decline of student population in near future.
- Increases in STRS and PERS with no additional funding from state.
- Continued lack of support to fully fund special education, transportation, and facility costs for school districts by the government.
- Ongoing structural deficit that is increasing significantly with no clear process for resolution.

Positives to Monitor

- Enrollment for current year is up 36 students since August.
- District will be opening an additional TK class in January.
- Enrollment trends in demographic report show increase of student population in out years.
- Rescue students performed exceptionally on the Smarter Balance Assessment.
- We are respectful, responsible, ready to learn, and...we are Rescue.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 12, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Sean Martin Telephone: (530) 672-4803
Title: Assistant Superintendent Business E-mail: smartin@my.rescueusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units	G	G	G	G
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				G
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,318,331.00	28,318,331.00	5,100,884.99	28,332,404.00	14,073.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	7,020.00	7,020.00	7,020.00	New
3) Other State Revenue		8300-8599	655,138.00	655,138.00	16,969.55	1,205,561.86	550,423.86	84.0%
4) Other Local Revenue		8600-8799	210,000.00	210,000.00	249,729.46	955,060.48	745,060.48	354.8%
5) TOTAL, REVENUES			29,183,469.00	29,183,469.00	5,374,604.00	30,500,046.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,304,803.00	14,304,803.00	4,383,804.40	14,637,209.64	(332,406.64)	-2.3%
2) Classified Salaries		2000-2999	4,585,281.00	4,585,281.00	1,376,898.10	4,678,450.65	(93,169.65)	-2.0%
3) Employee Benefits		3000-3999	5,627,741.00	5,627,741.00	1,693,264.37	5,479,793.03	147,947.97	2.6%
4) Books and Supplies		4000-4999	664,334.14	664,334.14	268,398.62	700,209.82	(35,875.68)	-5.4%
5) Services and Other Operating Expenditures		5000-5999	1,707,631.00	1,707,631.00	571,148.10	1,858,393.67	(150,762.67)	-8.8%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	477,178.00	(457,178.00)	-2285.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	156,687.00	156,687.00	42,844.00	156,762.00	(75.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(251,789.00)	(251,789.00)	0.00	(267,796.37)	16,007.37	-6.4%
9) TOTAL, EXPENDITURES			26,814,688.14	26,814,688.14	8,336,357.59	27,720,200.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,368,780.86	2,368,780.86	(2,961,753.59)	2,779,845.90		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,909,883.00)	(2,909,883.00)	0.00	(3,601,450.14)	(691,567.14)	23.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,909,883.00)	(2,909,883.00)	0.00	(3,601,450.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(541,102.14)	(541,102.14)	(2,961,753.59)	(821,604.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,515,806.30	6,515,806.30		6,515,806.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,515,806.30	6,515,806.30		6,515,806.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,515,806.30	6,515,806.30		6,515,806.30		
2) Ending Balance, June 30 (E + F1e)			5,974,704.16	5,974,704.16		5,694,202.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,825.00	5,825.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,418,658.36	4,418,658.36		4,622,227.78		
Additional 7% Board Desired Reserve	0000	9780	1,940,147.56					
Retirement Incentive Reserve (18-19)	0000	9780	79,000.00					
CalSTRS Liability Reserve	0000	9780	800,000.00					
CalPERS Liability Reserve	0000	9780	300,000.00					
School Facilities & Modernization Rese	0000	9780	883,354.21					
Additional 7% Board Desired Reserve	1100	9780	416,156.59					
Additional 7% Board Desired Reserve	0000	9780		1,940,147.56				
Retirement Incentive Reserve (18-19)	0000	9780		79,000.00				
CalSTRS Liability Reserve	0000	9780		800,000.00				
CalPERS Liability Reserve	0000	9780		300,000.00				
School Facilities & Modernization Rese	0000	9780		883,354.21				
Additional 7% Board Desired Reserve	1100	9780		416,156.59				
Additional 7% Board Desired Reserve	0000	9780				2,488,440.00		
Liability - Early Retirement Incentive (2	0000	9780				78,870.00		
Liability - Compensated Absences	0000	9780				39,695.00		
Future Facility Needs & Modernization	0000	9780				500,000.00		
Marina Village Furniture & Equipment	0000	9780				250,000.00		
Two Additional Electric Buses	0000	9780				100,000.00		
Textbook Adoption (Science 2019)	0000	9780				701,575.90		
Textbook Adoption (Social Studies 201	1100	9780				463,646.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,009,844.64	1,009,844.64		1,066,474.28		
Unassigned/Unappropriated Amount		9790	540,376.16	540,376.16		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,224,709.00	13,224,709.00	3,679,716.00	12,542,791.00	(681,918.00)	-5.2%
Education Protection Account State Aid - Current Year		8012	4,358,146.00	4,358,146.00	1,100,106.00	4,321,582.00	(36,564.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,298.00	83,298.00	0.00	84,178.00	880.00	1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,689,198.00	8,689,198.00	133,287.47	9,243,536.00	554,338.00	6.4%
Unsecured Roll Taxes		8042	173,805.00	173,805.00	156,818.69	156,937.00	(16,868.00)	-9.7%
Prior Years' Taxes		8043	(5,921.00)	(5,921.00)	125.08	(5,921.00)	0.00	0.0%
Supplemental Taxes		8044	209,868.00	209,868.00	30,032.78	273,415.00	63,547.00	30.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,671,888.00	1,671,888.00	0.00	1,807,115.00	135,227.00	8.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	4,289.00	4,289.00	798.97	5,922.00	1,633.00	38.1%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,409,280.00	28,409,280.00	5,100,884.99	28,429,555.00	20,275.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(90,949.00)	(90,949.00)	0.00	(97,151.00)	(6,202.00)	6.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,318,331.00	28,318,331.00	5,100,884.99	28,332,404.00	14,073.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	7,020.00	7,020.00	7,020.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	7,020.00	7,020.00	7,020.00	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	102,742.00	102,742.00	0.00	642,261.00	539,519.00	525.1%
Lottery - Unrestricted and Instructional Materials		8560	544,608.00	544,608.00	5,633.69	551,965.00	7,357.00	1.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	7,788.00	7,788.00	11,335.86	11,335.86	3,547.86	45.6%
TOTAL, OTHER STATE REVENUE			655,138.00	655,138.00	16,969.55	1,205,561.86	550,423.86	84.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	150,000.00	6,407.50	150,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	14,277.37	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	18,419.00	125,000.00	125,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	30,000.00	30,000.00	210,625.59	650,060.48	620,060.48	2066.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			210,000.00	210,000.00	249,729.46	955,060.48	745,060.48	354.8%
TOTAL, REVENUES			29,183,469.00	29,183,469.00	5,374,604.00	30,500,046.34	1,316,577.34	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	12,242,655.00	12,242,655.00	3,725,081.84	12,495,310.66	(252,655.66)	-2.1%
Certificated Pupil Support Salaries		1200	410,731.00	410,731.00	135,774.28	494,673.70	(83,942.70)	-20.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,568,937.00	1,568,937.00	521,848.28	1,565,545.28	3,391.72	0.2%
Other Certificated Salaries		1900	82,480.00	82,480.00	1,100.00	81,680.00	800.00	1.0%
TOTAL, CERTIFICATED SALARIES			14,304,803.00	14,304,803.00	4,383,804.40	14,637,209.64	(332,406.64)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	304,982.00	304,982.00	88,160.65	269,169.73	35,812.27	11.7%
Classified Support Salaries		2200	2,129,925.00	2,129,925.00	663,938.01	2,117,211.20	12,713.80	0.6%
Classified Supervisors' and Administrators' Salaries		2300	445,640.00	445,640.00	137,740.06	447,582.04	(1,942.04)	-0.4%
Clerical, Technical and Office Salaries		2400	1,194,811.00	1,194,811.00	405,717.24	1,203,098.09	(8,287.09)	-0.7%
Other Classified Salaries		2900	509,923.00	509,923.00	81,342.14	641,389.59	(131,466.59)	-25.8%
TOTAL, CLASSIFIED SALARIES			4,585,281.00	4,585,281.00	1,376,898.10	4,678,450.65	(93,169.65)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,053,421.00	2,053,421.00	618,183.63	2,077,726.39	(24,305.39)	-1.2%
PERS		3201-3202	668,593.00	668,593.00	193,096.40	651,962.80	16,630.20	2.5%
OASDI/Medicare/Alternative		3301-3302	570,537.00	570,537.00	162,906.98	558,504.52	12,032.48	2.1%
Health and Welfare Benefits		3401-3402	1,958,026.00	1,958,026.00	529,241.18	1,778,951.66	179,074.34	9.1%
Unemployment Insurance		3501-3502	9,461.00	9,461.00	2,876.45	9,735.48	(274.48)	-2.9%
Workers' Compensation		3601-3602	257,960.00	257,960.00	78,607.99	264,772.74	(6,812.74)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	109,743.00	109,743.00	108,351.74	138,139.44	(28,396.44)	-25.9%
TOTAL, EMPLOYEE BENEFITS			5,627,741.00	5,627,741.00	1,693,264.37	5,479,793.03	147,947.97	2.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	62.00	62.00	0.00	143.61	(81.61)	-131.6%
Books and Other Reference Materials		4200	18,879.00	18,879.00	1,455.02	10,012.16	8,866.84	47.0%
Materials and Supplies		4300	583,549.14	583,549.14	204,526.96	602,361.91	(18,812.77)	-3.2%
Noncapitalized Equipment		4400	61,844.00	61,844.00	62,416.64	87,692.14	(25,848.14)	-41.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			664,334.14	664,334.14	268,398.62	700,209.82	(35,875.68)	-5.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	98,378.00	98,378.00	16,488.60	93,512.00	4,866.00	4.9%
Dues and Memberships		5300	20,474.00	20,474.00	26,357.50	31,313.00	(10,839.00)	-52.9%
Insurance		5400-5450	121,047.00	121,047.00	0.00	121,047.00	0.00	0.0%
Operations and Housekeeping Services		5500	766,300.00	766,300.00	281,413.28	768,500.00	(2,200.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,446.00	143,446.00	30,519.76	141,252.00	2,194.00	1.5%
Transfers of Direct Costs		5710	(40,892.00)	(40,892.00)	(16,221.22)	(61,968.50)	21,076.50	-51.5%
Transfers of Direct Costs - Interfund		5750	(1,206.00)	(1,206.00)	(272.36)	1,515.25	(2,721.25)	225.6%
Professional/Consulting Services and Operating Expenditures		5800	519,970.00	519,970.00	210,360.30	683,291.92	(163,321.92)	-31.4%
Communications		5900	80,114.00	80,114.00	22,502.24	79,931.00	183.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,707,631.00	1,707,631.00	571,148.10	1,858,393.67	(150,762.67)	-8.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	472,178.00	(452,178.00)	-2260.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	477,178.00	(457,178.00)	-2285.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	156,687.00	156,687.00	42,844.00	156,762.00	(75.00)	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			156,687.00	156,687.00	42,844.00	156,762.00	(75.00)	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(201,914.00)	(201,914.00)	0.00	(218,034.37)	16,120.37	-8.0%
Transfers of Indirect Costs - Interfund		7350	(49,875.00)	(49,875.00)	0.00	(49,762.00)	(113.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(251,789.00)	(251,789.00)	0.00	(267,796.37)	16,007.37	-6.4%
TOTAL, EXPENDITURES			26,814,688.14	26,814,688.14	8,336,357.59	27,720,200.44	(905,512.30)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,909,883.00)	(2,909,883.00)	0.00	(3,601,450.14)	(691,567.14)	23.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,909,883.00)	(2,909,883.00)	0.00	(3,601,450.14)	(691,567.14)	23.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,909,883.00)	(2,909,883.00)	0.00	(3,601,450.14)	(691,567.14)	23.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	600,780.20	600,780.20	90,330.95	698,844.40	98,064.20	16.3%
3) Other State Revenue		8300-8599	1,775,237.00	1,775,237.00	102,926.52	1,544,637.00	(230,600.00)	-13.0%
4) Other Local Revenue		8600-8799	1,023,188.00	1,023,188.00	497,237.94	1,311,420.18	288,232.18	28.2%
5) TOTAL, REVENUES			3,399,205.20	3,399,205.20	690,495.41	3,554,901.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,355,503.18	1,355,503.18	420,826.42	1,465,003.81	(109,500.63)	-8.1%
2) Classified Salaries		2000-2999	1,309,000.00	1,309,000.00	459,051.28	1,569,260.72	(260,260.72)	-19.9%
3) Employee Benefits		3000-3999	2,285,871.00	2,285,871.00	265,699.53	1,927,278.03	358,592.97	15.7%
4) Books and Supplies		4000-4999	680,213.53	680,213.53	205,826.14	839,158.20	(158,944.67)	-23.4%
5) Services and Other Operating Expenditures		5000-5999	757,450.06	757,450.06	336,095.01	1,045,206.93	(287,756.87)	-38.0%
6) Capital Outlay		6000-6999	73,024.00	73,024.00	9,845.27	548,647.00	(475,623.00)	-651.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	183,824.00	183,824.00	16,702.96	216,353.00	(32,529.00)	-17.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,914.00	201,914.00	0.00	218,034.37	(16,120.37)	-8.0%
9) TOTAL, EXPENDITURES			6,846,799.77	6,846,799.77	1,714,046.61	7,828,942.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,447,594.57)	(3,447,594.57)	(1,023,551.20)	(4,274,040.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,909,883.00	2,909,883.00	0.00	3,601,450.14	691,567.14	23.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,909,883.00	2,909,883.00	0.00	3,601,450.14		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(537,711.57)	(537,711.57)	(1,023,551.20)	(672,590.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	672,590.34	672,590.34		672,590.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			672,590.34	672,590.34		672,590.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			672,590.34	672,590.34		672,590.34		
2) Ending Balance, June 30 (E + F1e)			134,878.77	134,878.77		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	134,878.77	134,878.77		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	255,144.00	255,144.00	0.00	256,304.00	1,160.00	0.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	10,400.00	10,400.00	0.00	400.00	(10,000.00)	-96.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	229,147.65	229,147.65	49,966.25	305,742.25	76,594.60	33.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	63,334.00	63,334.00	15,586.38	76,047.38	12,713.38	20.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,403.55	2,403.55	1,013.77	3,753.77	1,350.22	56.2%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	4,062.00	16,246.00	16,246.00	New
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,351.00	40,351.00	19,702.55	40,351.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			600,780.20	600,780.20	90,330.95	698,844.40	98,064.20	16.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	170,190.00	170,190.00	16,163.52	195,779.00	25,589.00	15.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	183,505.00	183,505.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	1,605,047.00	1,605,047.00	86,763.00	1,165,353.00	(439,694.00)	-27.4%
TOTAL, OTHER STATE REVENUE			1,775,237.00	1,775,237.00	102,926.52	1,544,637.00	(230,600.00)	-13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	7,360.00	7,360.00	0.00	0.00	(7,360.00)	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	49,017.00	49,017.00	240,817.29	343,086.53	294,069.53	599.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	966,811.00	966,811.00	256,420.65	968,333.65	1,522.65	0.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,023,188.00	1,023,188.00	497,237.94	1,311,420.18	288,232.18	28.2%
TOTAL, REVENUES			3,399,205.20	3,399,205.20	690,495.41	3,554,901.58	155,696.38	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	883,796.18	883,796.18	275,478.92	996,355.45	(112,559.27)	-12.7%
Certificated Pupil Support Salaries		1200	55,517.00	55,517.00	19,663.06	60,595.12	(5,078.12)	-9.1%
Certificated Supervisors' and Administrators' Salaries		1300	370,390.00	370,390.00	125,684.44	377,053.24	(6,663.24)	-1.8%
Other Certificated Salaries		1900	45,800.00	45,800.00	0.00	31,000.00	14,800.00	32.3%
TOTAL, CERTIFICATED SALARIES			1,355,503.18	1,355,503.18	420,826.42	1,465,003.81	(109,500.63)	-8.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	896,458.00	896,458.00	275,424.68	1,081,053.25	(184,595.25)	-20.6%
Classified Support Salaries		2200	315,119.00	315,119.00	128,362.74	322,622.25	(7,503.25)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	25,800.00	25,800.00	31,006.28	93,018.84	(67,218.84)	-260.5%
Clerical, Technical and Office Salaries		2400	71,623.00	71,623.00	24,257.58	72,566.38	(943.38)	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,309,000.00	1,309,000.00	459,051.28	1,569,260.72	(260,260.72)	-19.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,630,037.00	1,630,037.00	60,952.20	1,206,178.23	423,858.77	26.0%
PERS		3201-3202	202,074.00	202,074.00	60,384.00	219,869.07	(17,795.07)	-8.8%
OASDI/Medicare/Alternative		3301-3302	118,623.00	118,623.00	37,668.75	129,002.29	(10,379.29)	-8.7%
Health and Welfare Benefits		3401-3402	297,431.00	297,431.00	94,244.50	329,289.00	(31,858.00)	-10.7%
Unemployment Insurance		3501-3502	1,338.00	1,338.00	439.78	1,524.84	(186.84)	-14.0%
Workers' Compensation		3601-3602	36,368.00	36,368.00	12,010.30	41,414.60	(5,046.60)	-13.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,285,871.00	2,285,871.00	265,699.53	1,927,278.03	358,592.97	15.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,190.00	200,190.00	94,363.99	228,614.20	(28,424.20)	-14.2%
Books and Other Reference Materials		4200	23,037.59	23,037.59	4,058.86	59,123.26	(36,085.67)	-156.6%
Materials and Supplies		4300	422,865.94	422,865.94	92,679.13	485,936.03	(63,070.09)	-14.9%
Noncapitalized Equipment		4400	34,120.00	34,120.00	14,724.16	65,484.71	(31,364.71)	-91.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			680,213.53	680,213.53	205,826.14	839,158.20	(158,944.67)	-23.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	37,347.00	37,347.00	0.00	37,200.00	147.00	0.4%
Travel and Conferences		5200	108,883.22	108,883.22	22,873.21	98,663.48	10,219.74	9.4%
Dues and Memberships		5300	874.00	874.00	510.00	1,075.00	(201.00)	-23.0%
Insurance		5400-5450	24,312.00	24,312.00	0.00	24,312.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,469.00	75,469.00	82,068.06	109,908.00	(34,439.00)	-45.6%
Transfers of Direct Costs		5710	40,892.00	40,892.00	16,221.22	61,968.50	(21,076.50)	-51.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	468,935.84	468,935.84	214,205.19	711,542.95	(242,607.11)	-51.7%
Communications		5900	737.00	737.00	217.33	537.00	200.00	27.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			757,450.06	757,450.06	336,095.01	1,045,206.93	(287,756.87)	-38.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,349.00	14,349.00	0.00	14,349.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,675.00	27,675.00	0.00	517,829.00	(490,154.00)	-1771.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,000.00	31,000.00	9,845.27	16,469.00	14,531.00	46.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			73,024.00	73,024.00	9,845.27	548,647.00	(475,623.00)	-651.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	183,824.00	183,824.00	16,702.96	216,353.00	(32,529.00)	-17.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			183,824.00	183,824.00	16,702.96	216,353.00	(32,529.00)	-17.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	201,914.00	201,914.00	0.00	218,034.37	(16,120.37)	-8.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,914.00	201,914.00	0.00	218,034.37	(16,120.37)	-8.0%
TOTAL, EXPENDITURES			6,846,799.77	6,846,799.77	1,714,046.61	7,828,942.06	(982,142.29)	-14.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,909,883.00	2,909,883.00	0.00	3,601,450.14	691,567.14	23.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,909,883.00	2,909,883.00	0.00	3,601,450.14	691,567.14	23.8%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,909,883.00	2,909,883.00	0.00	3,601,450.14	(691,567.14)	23.8%

2017-18 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,318,331.00	28,318,331.00	5,100,884.99	28,332,404.00	14,073.00	0.0%
2) Federal Revenue		8100-8299	600,780.20	600,780.20	97,350.95	705,864.40	105,084.20	17.5%
3) Other State Revenue		8300-8599	2,430,375.00	2,430,375.00	119,896.07	2,750,198.86	319,823.86	13.2%
4) Other Local Revenue		8600-8799	1,233,188.00	1,233,188.00	746,967.40	2,266,480.66	1,033,292.66	83.8%
5) TOTAL, REVENUES			32,582,674.20	32,582,674.20	6,065,099.41	34,054,947.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,660,306.18	15,660,306.18	4,804,630.82	16,102,213.45	(441,907.27)	-2.8%
2) Classified Salaries		2000-2999	5,894,281.00	5,894,281.00	1,835,949.38	6,247,711.37	(353,430.37)	-6.0%
3) Employee Benefits		3000-3999	7,913,612.00	7,913,612.00	1,958,963.90	7,407,071.06	506,540.94	6.4%
4) Books and Supplies		4000-4999	1,344,547.67	1,344,547.67	474,224.76	1,539,368.02	(194,820.35)	-14.5%
5) Services and Other Operating Expenditures		5000-5999	2,465,081.06	2,465,081.06	907,243.11	2,903,600.60	(438,519.54)	-17.8%
6) Capital Outlay		6000-6999	93,024.00	93,024.00	9,845.27	1,025,825.00	(932,801.00)	-1002.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,511.00	340,511.00	59,546.96	373,115.00	(32,604.00)	-9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(49,875.00)	(49,875.00)	0.00	(49,762.00)	(113.00)	0.2%
9) TOTAL, EXPENDITURES			33,661,487.91	33,661,487.91	10,050,404.20	35,549,142.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,078,813.71)	(1,078,813.71)	(3,985,304.79)	(1,494,194.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,078,813.71)	(1,078,813.71)	(3,985,304.79)	(1,494,194.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,188,396.64	7,188,396.64		7,188,396.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,188,396.64	7,188,396.64		7,188,396.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,188,396.64	7,188,396.64		7,188,396.64		
2) Ending Balance, June 30 (E + F1e)			6,109,582.93	6,109,582.93		5,694,202.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,825.00	5,825.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	134,878.77	134,878.77		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,418,658.36	4,418,658.36		4,622,227.78		
Additional 7% Board Desired Reserve	0000	9780	1,940,147.56					
Retirement Incentive Reserve (18-19)	0000	9780	79,000.00					
CalSTRS Liability Reserve	0000	9780	800,000.00					
CalPERS Liability Reserve	0000	9780	300,000.00					
School Facilities & Modernization Rese	0000	9780	883,354.21					
Additional 7% Board Desired Reserve	1100	9780	416,156.59					
Additional 7% Board Desired Reserve	0000	9780		1,940,147.56				
Retirement Incentive Reserve (18-19)	0000	9780		79,000.00				
CalSTRS Liability Reserve	0000	9780		800,000.00				
CalPERS Liability Reserve	0000	9780		300,000.00				
School Facilities & Modernization Rese	0000	9780		883,354.21				
Additional 7% Board Desired Reserve	1100	9780		416,156.59				
Additional 7% Board Desired Reserve	0000	9780				2,488,440.00		
Liability - Early Retirement Incentive (2	0000	9780				78,870.00		
Liability - Compensated Absences	0000	9780				39,695.00		
Future Facility Needs & Modernization	0000	9780				500,000.00		
Marina Village Furniture & Equipment	0000	9780				250,000.00		
Two Additional Electric Buses	0000	9780				100,000.00		
Textbook Adoption (Science 2019)	0000	9780				701,575.90		
Textbook Adoption (Social Studies 201	1100	9780				463,646.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,009,844.64	1,009,844.64		1,066,474.28		
Unassigned/Unappropriated Amount		9790	540,376.16	540,376.16		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,224,709.00	13,224,709.00	3,679,716.00	12,542,791.00	(681,918.00)	-5.2%
Education Protection Account State Aid - Current Year		8012	4,358,146.00	4,358,146.00	1,100,106.00	4,321,582.00	(36,564.00)	-0.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,298.00	83,298.00	0.00	84,178.00	880.00	1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,689,198.00	8,689,198.00	133,287.47	9,243,536.00	554,338.00	6.4%
Unsecured Roll Taxes		8042	173,805.00	173,805.00	156,818.69	156,937.00	(16,868.00)	-9.7%
Prior Years' Taxes		8043	(5,921.00)	(5,921.00)	125.08	(5,921.00)	0.00	0.0%
Supplemental Taxes		8044	209,868.00	209,868.00	30,032.78	273,415.00	63,547.00	30.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,671,888.00	1,671,888.00	0.00	1,807,115.00	135,227.00	8.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	4,289.00	4,289.00	798.97	5,922.00	1,633.00	38.1%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,409,280.00	28,409,280.00	5,100,884.99	28,429,555.00	20,275.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(90,949.00)	(90,949.00)	0.00	(97,151.00)	(6,202.00)	6.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,318,331.00	28,318,331.00	5,100,884.99	28,332,404.00	14,073.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	255,144.00	255,144.00	0.00	256,304.00	1,160.00	0.5%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	10,400.00	10,400.00	0.00	400.00	(10,000.00)	-96.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	229,147.65	229,147.65	49,966.25	305,742.25	76,594.60	33.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	63,334.00	63,334.00	15,586.38	76,047.38	12,713.38	20.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,403.55	2,403.55	1,013.77	3,753.77	1,350.22	56.2%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	4,062.00	16,246.00	16,246.00	New
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	40,351.00	40,351.00	26,722.55	47,371.00	7,020.00	17.4%
TOTAL, FEDERAL REVENUE			600,780.20	600,780.20	97,350.95	705,864.40	105,084.20	17.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	102,742.00	102,742.00	0.00	642,261.00	539,519.00	525.1%
Lottery - Unrestricted and Instructional Materials		8560	714,798.00	714,798.00	21,797.21	747,744.00	32,946.00	4.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	183,505.00	183,505.00	New
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	1,612,835.00	1,612,835.00	98,098.86	1,176,688.86	(436,146.14)	-27.0%
TOTAL, OTHER STATE REVENUE			2,430,375.00	2,430,375.00	119,896.07	2,750,198.86	319,823.86	13.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	150,000.00	6,407.50	150,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	14,277.37	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	18,419.00	125,000.00	125,000.00	New
Interagency Services		8677	7,360.00	7,360.00	0.00	0.00	(7,360.00)	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	79,017.00	79,017.00	451,442.88	993,147.01	914,130.01	1156.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	966,811.00	966,811.00	256,420.65	968,333.65	1,522.65	0.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,233,188.00	1,233,188.00	746,967.40	2,266,480.66	1,033,292.66	83.8%
TOTAL, REVENUES			32,582,674.20	32,582,674.20	6,065,099.41	34,054,947.92	1,472,273.72	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,126,451.18	13,126,451.18	4,000,560.76	13,491,666.11	(365,214.93)	-2.8%
Certificated Pupil Support Salaries		1200	466,248.00	466,248.00	155,437.34	555,268.82	(89,020.82)	-19.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,939,327.00	1,939,327.00	647,532.72	1,942,598.52	(3,271.52)	-0.2%
Other Certificated Salaries		1900	128,280.00	128,280.00	1,100.00	112,680.00	15,600.00	12.2%
TOTAL, CERTIFICATED SALARIES			15,660,306.18	15,660,306.18	4,804,630.82	16,102,213.45	(441,907.27)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,201,440.00	1,201,440.00	363,585.33	1,350,222.98	(148,782.98)	-12.4%
Classified Support Salaries		2200	2,445,044.00	2,445,044.00	792,300.75	2,439,833.45	5,210.55	0.2%
Classified Supervisors' and Administrators' Salaries		2300	471,440.00	471,440.00	168,746.34	540,600.88	(69,160.88)	-14.7%
Clerical, Technical and Office Salaries		2400	1,266,434.00	1,266,434.00	429,974.82	1,275,664.47	(9,230.47)	-0.7%
Other Classified Salaries		2900	509,923.00	509,923.00	81,342.14	641,389.59	(131,466.59)	-25.8%
TOTAL, CLASSIFIED SALARIES			5,894,281.00	5,894,281.00	1,835,949.38	6,247,711.37	(353,430.37)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,683,458.00	3,683,458.00	679,135.83	3,283,904.62	399,553.38	10.8%
PERS		3201-3202	870,667.00	870,667.00	253,480.40	871,831.87	(1,164.87)	-0.1%
OASDI/Medicare/Alternative		3301-3302	689,160.00	689,160.00	200,575.73	687,506.81	1,653.19	0.2%
Health and Welfare Benefits		3401-3402	2,255,457.00	2,255,457.00	623,485.68	2,108,240.66	147,216.34	6.5%
Unemployment Insurance		3501-3502	10,799.00	10,799.00	3,316.23	11,260.32	(461.32)	-4.3%
Workers' Compensation		3601-3602	294,328.00	294,328.00	90,618.29	306,187.34	(11,859.34)	-4.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	109,743.00	109,743.00	108,351.74	138,139.44	(28,396.44)	-25.9%
TOTAL, EMPLOYEE BENEFITS			7,913,612.00	7,913,612.00	1,958,963.90	7,407,071.06	506,540.94	6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	200,252.00	200,252.00	94,363.99	228,757.81	(28,505.81)	-14.2%
Books and Other Reference Materials		4200	41,916.59	41,916.59	5,513.88	69,135.42	(27,218.83)	-64.9%
Materials and Supplies		4300	1,006,415.08	1,006,415.08	297,206.09	1,088,297.94	(81,882.86)	-8.1%
Noncapitalized Equipment		4400	95,964.00	95,964.00	77,140.80	153,176.85	(57,212.85)	-59.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,344,547.67	1,344,547.67	474,224.76	1,539,368.02	(194,820.35)	-14.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	37,347.00	37,347.00	0.00	37,200.00	147.00	0.4%
Travel and Conferences		5200	207,261.22	207,261.22	39,361.81	192,175.48	15,085.74	7.3%
Dues and Memberships		5300	21,348.00	21,348.00	26,867.50	32,388.00	(11,040.00)	-51.7%
Insurance		5400-5450	145,359.00	145,359.00	0.00	145,359.00	0.00	0.0%
Operations and Housekeeping Services		5500	766,300.00	766,300.00	281,413.28	768,500.00	(2,200.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	218,915.00	218,915.00	112,587.82	251,160.00	(32,245.00)	-14.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,206.00)	(1,206.00)	(272.36)	1,515.25	(2,721.25)	225.6%
Professional/Consulting Services and Operating Expenditures		5800	988,905.84	988,905.84	424,565.49	1,394,834.87	(405,929.03)	-41.0%
Communications		5900	80,851.00	80,851.00	22,719.57	80,468.00	383.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,465,081.06	2,465,081.06	907,243.11	2,903,600.60	(438,519.54)	-17.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Land Improvements		6170	14,349.00	14,349.00	0.00	14,349.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,675.00	27,675.00	0.00	517,829.00	(490,154.00)	-1771.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	51,000.00	51,000.00	9,845.27	488,647.00	(437,647.00)	-858.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			93,024.00	93,024.00	9,845.27	1,025,825.00	(932,801.00)	-1002.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	340,511.00	340,511.00	59,546.96	373,115.00	(32,604.00)	-9.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			340,511.00	340,511.00	59,546.96	373,115.00	(32,604.00)	-9.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(49,875.00)	(49,875.00)	0.00	(49,762.00)	(113.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(49,875.00)	(49,875.00)	0.00	(49,762.00)	(113.00)	0.2%
TOTAL, EXPENDITURES			33,661,487.91	33,661,487.91	10,050,404.20	35,549,142.50	(1,887,654.59)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	315,000.00	315,000.00	29,861.85	326,000.00	11,000.00	3.5%
3) Other State Revenue		8300-8599	21,400.00	21,400.00	2,242.99	21,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	651,350.00	651,350.00	65,972.32	683,644.31	32,294.31	5.0%
5) TOTAL, REVENUES			987,750.00	987,750.00	98,077.16	1,031,044.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	408,587.00	408,587.00	127,238.42	420,746.20	(12,159.20)	-3.0%
3) Employee Benefits		3000-3999	135,896.00	135,896.00	36,347.66	123,519.91	12,376.09	9.1%
4) Books and Supplies		4000-4999	430,525.00	430,525.00	127,385.46	430,525.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	84,308.00	84,308.00	10,484.65	81,746.75	2,561.25	3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	49,875.00	49,875.00	0.00	49,762.00	113.00	0.2%
9) TOTAL, EXPENDITURES			1,109,191.00	1,109,191.00	301,456.19	1,106,299.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,441.00)	(121,441.00)	(203,379.03)	(75,255.55)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,441.00)	(121,441.00)	(203,379.03)	(75,255.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	236,519.84	236,519.84		236,519.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			236,519.84	236,519.84		236,519.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			236,519.84	236,519.84		236,519.84		
2) Ending Balance, June 30 (E + F1e)			115,078.84	115,078.84		161,264.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			115,078.84	115,078.84		161,264.29		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	315,000.00	315,000.00	29,861.85	326,000.00	11,000.00	3.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			315,000.00	315,000.00	29,861.85	326,000.00	11,000.00	3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	21,400.00	21,400.00	2,242.99	21,400.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,400.00	21,400.00	2,242.99	21,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	589,000.00	589,000.00	49,407.83	619,000.00	30,000.00	5.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350.00	350.00	299.22	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	62,000.00	62,000.00	16,265.27	64,294.31	2,294.31	3.7%
TOTAL, OTHER LOCAL REVENUE			651,350.00	651,350.00	65,972.32	683,644.31	32,294.31	5.0%
TOTAL, REVENUES			987,750.00	987,750.00	98,077.16	1,031,044.31		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	276,798.00	276,798.00	82,653.22	287,832.20	(11,034.20)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	93,942.00	93,942.00	31,314.00	93,942.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,847.00	37,847.00	13,271.20	38,972.00	(1,125.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			408,587.00	408,587.00	127,238.42	420,746.20	(12,159.20)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	49,134.00	49,134.00	15,792.65	52,440.15	(3,306.15)	-6.7%
OASDI/Medicare/Alternative		3301-3302	31,440.00	31,440.00	9,561.36	31,455.59	(15.59)	0.0%
Health and Welfare Benefits		3401-3402	47,105.00	47,105.00	9,193.27	31,413.21	15,691.79	33.3%
Unemployment Insurance		3501-3502	206.00	206.00	63.62	205.66	0.34	0.2%
Workers' Compensation		3601-3602	5,611.00	5,611.00	1,736.76	5,605.30	5.70	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			135,896.00	135,896.00	36,347.66	123,519.91	12,376.09	9.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,832.00	13,832.00	6,705.59	13,832.00	0.00	0.0%
Noncapitalized Equipment		4400	14,847.00	14,847.00	3,725.87	14,847.00	0.00	0.0%
Food		4700	401,846.00	401,846.00	116,954.00	401,846.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			430,525.00	430,525.00	127,385.46	430,525.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,563.00	1,563.00	70.09	1,563.00	0.00	0.0%
Dues and Memberships		5300	342.00	342.00	160.00	502.00	(160.00)	-46.8%
Insurance		5400-5450	12,156.00	12,156.00	0.00	12,156.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,871.00	3,871.00	205.60	3,871.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,206.00	1,206.00	272.36	(1,515.25)	2,721.25	225.6%
Professional/Consulting Services and Operating Expenditures		5800	29,780.00	29,780.00	9,498.27	29,780.00	0.00	0.0%
Communications		5900	2,390.00	2,390.00	278.33	2,390.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,308.00	84,308.00	10,484.65	81,746.75	2,561.25	3.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	49,875.00	49,875.00	0.00	49,762.00	113.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,875.00	49,875.00	0.00	49,762.00	113.00	0.2%
TOTAL, EXPENDITURES			1,109,191.00	1,109,191.00	301,456.19	1,106,299.86		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	161,264.29
Total, Restricted Balance		<u>161,264.29</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	74.71	100.00	100.00	New
5) TOTAL, REVENUES			0.00	0.00	74.71	100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	63,000.00	63,000.00	0.00	0.00	63,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			63,000.00	63,000.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,000.00)	(63,000.00)	74.71	100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	428,215.66	(428,215.66)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(428,215.66)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,000.00)	(63,000.00)	74.71	(428,115.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	428,115.66	428,115.66		428,115.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,115.66	428,115.66		428,115.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,115.66	428,115.66		428,115.66		
2) Ending Balance, June 30 (E + F1e)			365,115.66	365,115.66		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	365,115.66	365,115.66		0.00		
Reserved for Arbitrage	0000	9780	365,115.66					
Reserved for Arbitrage	0000	9780		365,115.66				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	74.71	100.00	100.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	74.71	100.00	100.00	New
TOTAL, REVENUES			0.00	0.00	74.71	100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	38,000.00	38,000.00	0.00	0.00	38,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,000.00	63,000.00	0.00	0.00	63,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			63,000.00	63,000.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	428,215.66	(428,215.66)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	428,215.66	(428,215.66)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(428,215.66)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	165,583.74	410,000.00	10,000.00	2.5%
5) TOTAL, REVENUES			400,000.00	400,000.00	165,583.74	410,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,792.00	25,792.00	8,597.36	25,792.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,913.00	8,913.00	2,952.20	8,842.00	71.00	0.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,216.00	49,216.00	232.10	39,306.25	9,909.75	20.1%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	29,439.00	29,439.00	35,561.00	54.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	325,082.00	325,082.00	217,688.85	325,446.12	(364.12)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			474,003.00	474,003.00	258,909.51	428,825.37		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,003.00)	(74,003.00)	(93,325.77)	(18,825.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,003.00)	(74,003.00)	(93,325.77)	(18,825.37)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,625,448.53	1,625,448.53		1,625,448.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,625,448.53	1,625,448.53		1,625,448.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,625,448.53	1,625,448.53		1,625,448.53		
2) Ending Balance, June 30 (E + F1e)			1,551,445.53	1,551,445.53		1,606,623.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,468,319.35	1,468,319.35		1,587,209.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	83,126.18	83,126.18		19,413.18		
Reserved for Projects	0000	9780	83,126.18					
Reserved for Projects	0000	9780		83,126.18				
Reserved for Projects	0000	9780				19,413.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	4,054.74	10,000.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
		8681	400,000.00	400,000.00	161,529.00	400,000.00	0.00	0.0%
Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	400,000.00	165,583.74	410,000.00	10,000.00	2.5%
TOTAL, REVENUES			400,000.00	400,000.00	165,583.74	410,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	25,792.00	25,792.00	8,597.36	25,792.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,792.00	25,792.00	8,597.36	25,792.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,075.00	4,075.00	1,335.24	4,006.00	69.00	1.7%
OASDI/Medicare/Alternative		3301-3302	1,973.00	1,973.00	657.27	1,971.00	2.00	0.1%
Health and Welfare Benefits		3401-3402	2,500.00	2,500.00	838.05	2,500.00	0.00	0.0%
Unemployment Insurance		3501-3502	13.00	13.00	4.28	13.00	0.00	0.0%
Workers' Compensation		3601-3602	352.00	352.00	117.36	352.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,913.00	8,913.00	2,952.20	8,842.00	71.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,400.00	2,400.00	108.35	2,000.00	400.00	16.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	36,816.00	36,816.00	123.75	37,306.25	(490.25)	-1.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,216.00	49,216.00	232.10	39,306.25	9,909.75	20.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	65,000.00	65,000.00	29,439.00	29,439.00	35,561.00	54.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			65,000.00	65,000.00	29,439.00	29,439.00	35,561.00	54.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	225,082.00	225,082.00	111,438.85	219,196.12	5,885.88	2.6%
Other Debt Service - Principal		7439	100,000.00	100,000.00	106,250.00	106,250.00	(6,250.00)	-6.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			325,082.00	325,082.00	217,688.85	325,446.12	(364.12)	-0.1%
TOTAL EXPENDITURES			474,003.00	474,003.00	258,909.51	428,825.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
9010	Other Restricted Local	1,587,209.98
Total, Restricted Balance		<u>1,587,209.98</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1,584.29)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,584.29)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	5,731.70	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,031,894.00	8,031,894.00	1,866,598.66	8,617,000.00	(585,106.00)	-7.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,031,894.00	8,031,894.00	1,872,330.36	8,617,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,031,894.00)	(8,031,894.00)	(1,873,914.65)	(8,617,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,400,000.00	8,400,000.00	0.00	8,400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			368,106.00	368,106.00	(1,873,914.65)	(217,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	301,182.05	301,182.05		301,182.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			301,182.05	301,182.05		301,182.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			301,182.05	301,182.05		301,182.05		
2) Ending Balance, June 30 (E + F1e)			669,288.05	669,288.05		84,182.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	669,288.05	669,288.05		84,182.05		
Reserved for Capital Projects	0000	9780	669,288.05					
Reserved for Capital Projects	0000	9780		669,288.05				
Reserved for Capital Projects	0000	9780				84,182.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,584.29)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1,584.29)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,584.29)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	5,731.70	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	5,731.70	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	350,000.00	350,000.00	192,038.94	519,000.00	(169,000.00)	-48.3%
Buildings and Improvements of Buildings		6200	7,681,894.00	7,681,894.00	1,674,559.72	8,098,000.00	(416,106.00)	-5.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,031,894.00	8,031,894.00	1,866,598.66	8,617,000.00	(585,106.00)	-7.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,031,894.00	8,031,894.00	1,872,330.36	8,617,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,400,000.00	8,400,000.00	0.00	8,400,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500,000.00	3,500,000.00	2,772.96	3,508,000.00	8,000.00	0.2%
5) TOTAL, REVENUES			3,500,000.00	3,500,000.00	2,772.96	3,508,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,685.00	10,685.00	0.00	41,000.00	(30,315.00)	-283.7%
6) Capital Outlay		6000-6999	0.00	0.00	14,501.00	14,501.00	(14,501.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	195,050.00	195,050.00	131,449.31	0.00	195,050.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			205,735.00	205,735.00	145,950.31	55,501.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,294,265.00	3,294,265.00	(143,177.35)	3,452,499.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,400,000.00	3,400,000.00	0.00	3,595,267.67	(195,267.67)	-5.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,400,000.00)	(3,400,000.00)	0.00	(3,595,267.67)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,735.00)	(105,735.00)	(143,177.35)	(142,768.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,074,581.75	1,074,581.75		1,074,581.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,074,581.75	1,074,581.75		1,074,581.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,074,581.75	1,074,581.75		1,074,581.75		
2) Ending Balance, June 30 (E + F1e)			968,846.75	968,846.75		931,813.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	968,846.75	968,846.75		931,813.08		
Reserved for Projects (Comm Fac Dist)	0000	9780	968,846.75					
Reserved for Projects (Comm Fac Dist)	0000	9780		968,846.75				
Reserved for Projects (Comm Fac Dist)	0000	9780				931,813.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,772.96	8,000.00	8,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500,000.00	3,500,000.00	2,772.96	3,508,000.00	8,000.00	0.2%
TOTAL, REVENUES			3,500,000.00	3,500,000.00	2,772.96	3,508,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,685.00	10,685.00	0.00	41,000.00	(30,315.00)	-283.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,685.00	10,685.00	0.00	41,000.00	(30,315.00)	-283.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	14,501.00	14,501.00	(14,501.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	14,501.00	14,501.00	(14,501.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	135,050.00	135,050.00	67,699.31	0.00	135,050.00	100.0%
Other Debt Service - Principal		7439	60,000.00	60,000.00	63,750.00	0.00	60,000.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			195,050.00	195,050.00	131,449.31	0.00	195,050.00	100.0%
TOTAL EXPENDITURES			205,735.00	205,735.00	145,950.31	55,501.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,400,000.00	3,400,000.00	0.00	3,595,267.67	(195,267.67)	-5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,400,000.00	3,400,000.00	0.00	3,595,267.67	(195,267.67)	-5.7%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,400,000.00)	(3,400,000.00)	0.00	(3,595,267.67)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,162,672.00	2,162,672.00	34,231.46	1,908,763.00	(253,909.00)	-11.7%
5) TOTAL, REVENUES			2,162,672.00	2,162,672.00	34,231.46	1,908,763.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,133,574.00	2,133,574.00	1,530,374.97	1,830,347.45	303,226.55	14.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,133,574.00	2,133,574.00	1,530,374.97	1,830,347.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,098.00	29,098.00	(1,496,143.51)	78,415.55		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	428,215.66	428,215.66	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	428,215.66		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,098.00	29,098.00	(1,496,143.51)	506,631.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,556,127.39	1,556,127.39		1,556,127.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,556,127.39	1,556,127.39		1,556,127.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,556,127.39	1,556,127.39		1,556,127.39		
2) Ending Balance, June 30 (E + F1e)			1,585,225.39	1,585,225.39		2,062,758.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,585,225.39	1,585,225.39		2,062,758.60		
Debt Service	0000	9780	1,585,225.39					
Debt Service	0000	9780		1,585,225.39				
Debt Service	0000	9780				2,062,758.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	2,133,572.00	2,133,572.00	18,603.53	1,906,663.00	(226,909.00)	-10.6%
Unsecured Roll		8612	12,000.00	12,000.00	10,460.83	0.00	(12,000.00)	-100.0%
Prior Years' Taxes		8613	0.00	0.00	142.27	0.00	0.00	0.0%
Supplemental Taxes		8614	15,000.00	15,000.00	3,390.08	0.00	(15,000.00)	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	72.18	0.00	0.00	0.0%
Interest		8660	2,100.00	2,100.00	1,562.57	2,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,162,672.00	2,162,672.00	34,231.46	1,908,763.00	(253,909.00)	-11.7%
TOTAL, REVENUES			2,162,672.00	2,162,672.00	34,231.46	1,908,763.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,430,700.00	1,430,700.00	1,225,100.00	1,225,100.00	205,600.00	14.4%
Bond Interest and Other Service Charges		7434	702,874.00	702,874.00	305,274.97	605,247.45	97,626.55	13.9%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,133,574.00	2,133,574.00	1,530,374.97	1,830,347.45	303,226.55	14.2%
TOTAL, EXPENDITURES			2,133,574.00	2,133,574.00	1,530,374.97	1,830,347.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	428,215.66	428,215.66	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	428,215.66	428,215.66	New
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	428,215.66		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	195,267.67	(195,267.67)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	195,267.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(195,267.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	195,267.67	195,267.67	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	195,267.67		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	131,517.67	(131,517.67)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	63,750.00	(63,750.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	195,267.67	(195,267.67)	New
TOTAL, EXPENDITURES			0.00	0.00	0.00	195,267.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	195,267.67	195,267.67	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	195,267.67	195,267.67	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	195,267.67		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,615.45	3,615.45	3,532.89	3,615.63	0.18	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,615.45	3,615.45	3,532.89	3,615.63	0.18	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	18.75	18.75	18.75	18.75	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.38	1.38	1.38	1.38	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.13	20.13	20.13	20.13	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,635.58	3,635.58	3,553.02	3,635.76	0.18	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,549,142.50
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,408,276.69
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,025,825.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	966.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,026,791.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	75,255.55
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				33,189,330.36

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		3,553.02
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,341.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	32,597,166.15	8,942.10
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)	32,597,166.15	8,942.10
B. Required effort (Line A.2 times 90%)	29,337,449.54	8,047.89
C. Current year expenditures (Line I.E and Line II.B)	33,189,330.36	9,341.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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) 939,608.51
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) 28,817,387.37

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) 3.26%

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)	1,337,820.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,790.00
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)	102,604.35
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)	0.00
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)	1,475,215.00
9. Carry-Forward Adjustment (Part IV, Line F)	(81,121.06)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,394,093.94

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,297,814.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,801,314.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,930,765.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	127,779.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	464,790.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
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)	15,317.00
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)	0.00
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)	3,044,768.35
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)	0.00
13. Adjustment for Employment Separation Costs	
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)	1,056,537.86
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)	33,739,087.36

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18) 4.37%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic/)
 (Line A10 divided by Line B18) 4.13%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,475,215.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>32,774.95</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.71%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.71%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.71%) times Part III, Line B18); zero if positive	<u>(81,121.06)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(81,121.06)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	<u>4.13%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-40,560.53) is applied to the current year calculation and the remainder (\$-40,560.53) is deferred to one or more future years:	<u>4.25%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-27,040.35) is applied to the current year calculation and the remainder (\$-54,080.71) is deferred to one or more future years:	<u>4.29%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(81,121.06)</u>

Approved indirect cost rate: 4.71%
Highest rate used in any program: 4.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	291,991.25	13,751.00	4.71%
01	3310	884,245.00	41,647.00	4.71%
01	4035	72,627.38	3,420.00	4.71%
01	4201	3,585.77	168.00	4.69%
01	4203	15,928.00	318.00	2.00%
01	5640	76,970.29	3,625.00	4.71%
01	6264	111,198.00	5,237.37	4.71%
01	6500	2,276,423.79	107,200.00	4.71%
01	6512	168,536.75	7,805.00	4.63%
01	8150	863,014.00	34,863.00	4.04%
13	5310	1,056,537.86	49,762.00	4.71%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,332,404.00	1.20%	28,672,448.00	-0.73%	28,464,035.00
2. Federal Revenues	8100-8299	7,020.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,205,561.86	-44.18%	672,983.00	0.00%	672,983.00
4. Other Local Revenues	8600-8799	955,060.48	-63.87%	345,099.00	0.00%	345,099.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(3,601,450.14)	-5.40%	(3,406,948.00)	3.69%	(3,532,554.00)
6. Total (Sum lines A1 thru A5c)		26,898,596.20	-2.29%	26,283,582.00	-1.27%	25,949,563.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,637,209.64		14,465,034.64
b. Step & Column Adjustment				258,715.00		255,493.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(430,890.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,637,209.64	-1.18%	14,465,034.64	1.77%	14,720,527.64
2. Classified Salaries						
a. Base Salaries				4,678,450.65		4,844,848.65
b. Step & Column Adjustment				117,728.00		109,063.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				48,670.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,678,450.65	3.56%	4,844,848.65	2.25%	4,953,911.65
3. Employee Benefits	3000-3999	5,479,793.03	5.33%	5,771,593.00	6.62%	6,153,744.00
4. Books and Supplies	4000-4999	700,209.82	-14.23%	600,602.00	0.00%	600,602.00
5. Services and Other Operating Expenditures	5000-5999	1,858,393.67	-3.32%	1,796,646.00	0.00%	1,796,646.00
6. Capital Outlay	6000-6999	477,178.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	156,762.00	0.00%	156,762.00	0.00%	156,762.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(267,796.37)	-4.26%	(256,380.00)	0.00%	(256,380.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		27,720,200.44	-1.23%	27,379,106.29	2.73%	28,125,813.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(821,604.24)		(1,095,524.29)		(2,176,250.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,515,806.30		5,694,202.06		4,598,677.77
2. Ending Fund Balance (Sum lines C and D1)		5,694,202.06		4,598,677.77		2,422,427.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,622,227.78		3,572,839.72		1,370,420.04
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,066,474.28		1,020,338.05		1,046,507.44
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,694,202.06		4,598,677.77		2,422,427.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,066,474.28		1,020,338.05		1,046,507.44
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,066,474.28		1,020,338.05		1,046,507.44

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d. A reduction of 4.0 FTE teaching positions (attrition due to retirements) is planned due to declining enrollment. Other cost reductions are for temporary positions (Long term subs).
 B2d. Costs for the Yard Duty positions over and above the 17-18 costs for positions starting mid-year in 17-18.
 All other adjustments were for one time revenues and expenditures.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	698,844.40	-13.90%	601,679.00	0.00%	601,679.00
3. Other State Revenues	8300-8599	1,544,637.00	-11.88%	1,361,132.00	0.00%	1,361,132.00
4. Other Local Revenues	8600-8799	1,311,420.18	-3.74%	1,262,403.00	0.00%	1,262,403.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	3,601,450.14	-5.40%	3,406,948.00	3.69%	3,532,554.00
6. Total (Sum lines A1 thru A5c)		7,156,351.72	-7.32%	6,632,162.00	1.89%	6,757,768.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,465,003.81		1,383,909.81
b. Step & Column Adjustment				23,133.00		23,526.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(104,227.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,465,003.81	-5.54%	1,383,909.81	1.70%	1,407,435.81
2. Classified Salaries						
a. Base Salaries				1,569,260.72		1,493,032.72
b. Step & Column Adjustment				31,854.00		32,548.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(108,082.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,569,260.72	-4.86%	1,493,032.72	2.18%	1,525,580.72
3. Employee Benefits	3000-3999	1,927,278.03	0.58%	1,938,428.00	3.59%	2,007,959.00
4. Books and Supplies	4000-4999	839,158.20	-36.73%	530,958.47	0.00%	530,959.47
5. Services and Other Operating Expenditures	5000-5999	1,045,206.93	-17.45%	862,862.00	0.00%	862,862.00
6. Capital Outlay	6000-6999	548,647.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	216,353.00	0.00%	216,353.00	0.00%	216,353.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	218,034.37	-5.24%	206,618.00	0.00%	206,618.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,828,942.06	-15.29%	6,632,162.00	1.89%	6,757,768.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(672,590.34)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		672,590.34		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d. Adjustments made for one time expenditures in 2017-18 (Educator Effectiveness Grant, extra RSP Teaching position).

B2d. Adjustments made for one time expenditures in 2017-18 (Spec Ed extra IIF's, temporary Utility Tech positions).

All other adjustments were for one time revenues and expenditures.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,332,404.00	1.20%	28,672,448.00	-0.73%	28,464,035.00
2. Federal Revenues	8100-8299	705,864.40	-14.76%	601,679.00	0.00%	601,679.00
3. Other State Revenues	8300-8599	2,750,198.86	-26.04%	2,034,115.00	0.00%	2,034,115.00
4. Other Local Revenues	8600-8799	2,266,480.66	-29.07%	1,607,502.00	0.00%	1,607,502.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		34,054,947.92	-3.35%	32,915,744.00	-0.63%	32,707,331.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,102,213.45		15,848,944.45
b. Step & Column Adjustment				281,848.00		279,019.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(535,117.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,102,213.45	-1.57%	15,848,944.45	1.76%	16,127,963.45
2. Classified Salaries						
a. Base Salaries				6,247,711.37		6,337,881.37
b. Step & Column Adjustment				149,582.00		141,611.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(59,412.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,247,711.37	1.44%	6,337,881.37	2.23%	6,479,492.37
3. Employee Benefits	3000-3999	7,407,071.06	4.09%	7,710,021.00	5.86%	8,161,703.00
4. Books and Supplies	4000-4999	1,539,368.02	-26.49%	1,131,560.47	0.00%	1,131,561.47
5. Services and Other Operating Expenditures	5000-5999	2,903,600.60	-8.41%	2,659,508.00	0.00%	2,659,508.00
6. Capital Outlay	6000-6999	1,025,825.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	373,115.00	0.00%	373,115.00	0.00%	373,115.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(49,762.00)	0.00%	(49,762.00)	0.00%	(49,762.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,549,142.50	-4.33%	34,011,268.29	2.56%	34,883,581.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,494,194.58)		(1,095,524.29)		(2,176,250.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,188,396.64		5,694,202.06		4,598,677.77
2. Ending Fund Balance (Sum lines C and D1)		5,694,202.06		4,598,677.77		2,422,427.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,622,227.78		3,572,839.72		1,370,420.04
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,066,474.28		1,020,338.05		1,046,507.44
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,694,202.06		4,598,677.77		2,422,427.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,066,474.28		1,020,338.05		1,046,507.44
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,066,474.28		1,020,338.05		1,046,507.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,532.89		3,529.99		3,406.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,549,142.50		34,011,268.29		34,883,581.29
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,549,142.50		34,011,268.29		34,883,581.29
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,066,474.28		1,020,338.05		1,046,507.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,066,474.28		1,020,338.05		1,046,507.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	1,515.25	0.00	0.00	(49,762.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,515.25)	49,762.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	428,215.66		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,400,000.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,595,267.67		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					428,215.66	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					195,267.67	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,515.25	(1,515.25)	49,762.00	(49,762.00)	4,023,483.33	4,023,483.33		

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	3,615.00	3,615.63		
Charter School	0.00	0.00		
Total ADA	3,615.00	3,615.63	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	3,518.00	3,529.99		
Charter School				
Total ADA	3,518.00	3,529.99	0.3%	Met
2nd Subsequent Year (2019-20)				
District Regular	3,486.00	3,406.64		
Charter School				
Total ADA	3,486.00	3,406.64	-2.3%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The methodology used for projecting out years has changed and with declining enrollment, this has reduced our projections for 2019-20.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	3,624	3,629		
Charter School				
Total Enrollment	3,624	3,629	0.1%	Met
1st Subsequent Year (2018-19)				
District Regular	3,552	3,512		
Charter School				
Total Enrollment	3,552	3,512	-1.1%	Met
2nd Subsequent Year (2019-20)				
District Regular	3,591	3,496		
Charter School				
Total Enrollment	3,591	3,496	-2.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The methodology used for projecting out years has changed and with declining enrollment, this has reduced our projections for 2019-20.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	3,600	3,700	
Charter School			
Total ADA/Enrollment	3,600	3,700	97.3%
Second Prior Year (2015-16)			
District Regular	3,566	3,672	
Charter School			
Total ADA/Enrollment	3,566	3,672	97.1%
First Prior Year (2016-17)			
District Regular	3,615	3,720	
Charter School	0		
Total ADA/Enrollment	3,615	3,720	97.2%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	3,533	3,629		
Charter School	0			
Total ADA/Enrollment	3,533	3,629	97.4%	Met
1st Subsequent Year (2018-19)				
District Regular	3,407	3,512		
Charter School				
Total ADA/Enrollment	3,407	3,512	97.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	3,391	3,496		
Charter School				
Total ADA/Enrollment	3,391	3,496	97.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2017-18)	28,409,280.00	28,429,555.00	0.1%	Met
1st Subsequent Year (2018-19)	28,704,582.00	28,771,922.00	0.2%	Met
2nd Subsequent Year (2019-20)	29,261,890.00	28,567,058.00	-2.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The methodology used for projecting out years has changed and with declining enrollment, this has reduced our projections for 2019-20.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	21,325,080.28	23,693,859.22	90.0%
Second Prior Year (2015-16)	23,219,597.90	25,590,681.01	90.7%
First Prior Year (2016-17)	23,937,149.96	27,017,755.80	88.6%
Historical Average Ratio:			89.8%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	24,795,453.32	27,720,200.44	89.4%	Met
1st Subsequent Year (2018-19)	25,081,476.29	27,379,106.29	91.6%	Met
2nd Subsequent Year (2019-20)	25,828,183.29	28,125,813.29	91.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	600,780.20	705,864.40	17.5%	Yes
1st Subsequent Year (2018-19)	480,500.00	601,679.00	25.2%	Yes
2nd Subsequent Year (2019-20)	480,500.00	601,679.00	25.2%	Yes

Explanation:
(required if Yes)
2017-18: Federal revenues were estimated to be cut by 20% and were not, we rec'd approximately \$80,000 more than anticipated; Rec'd additional Medi-Cal Reimbursement funding and had more Title I and Title II carryover than planned. 2018-19 and 200: Current estimates are based on 1st Interim amounts, less carryovers.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	2,430,375.00	2,750,198.86	13.2%	Yes
1st Subsequent Year (2018-19)	2,818,666.00	2,034,115.00	-27.8%	Yes
2nd Subsequent Year (2019-20)	2,204,681.00	2,034,115.00	-7.7%	Yes

Explanation:
(required if Yes)
2017-18 and 2018-19: We received the one time discretionary funding (\$533,579) in 17-18, when it was originally slated to not be allocated until 18-19. 2018-19 and 2019-20: Prop 39 Clean energy funding is not budgeted until received. 2019-20: One time funding was projected approx \$81,000 higher than what has actually been allocated, as amount per ADA was reduced from original projection.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	1,233,188.00	2,266,480.66	83.8%	Yes
1st Subsequent Year (2018-19)	1,575,000.00	1,607,502.00	2.1%	No
2nd Subsequent Year (2019-20)	1,575,000.00	1,607,502.00	2.1%	No

Explanation:
(required if Yes)
2017-18: Donations are recorded as one time revenues in current year as they are received. In addition, we have received Bus Grants (approx \$412,000).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	1,344,547.67	1,539,368.02	14.5%	Yes
1st Subsequent Year (2018-19)	1,100,000.00	1,131,560.47	2.9%	No
2nd Subsequent Year (2019-20)	1,100,000.00	1,131,561.47	2.9%	No

Explanation:
(required if Yes)
2017-18: Donations are recorded as one time revenues in current year as they are received.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	2,465,081.06	2,903,600.60	17.8%	Yes
1st Subsequent Year (2018-19)	2,475,000.00	2,659,508.00	7.5%	Yes
2nd Subsequent Year (2019-20)	2,475,000.00	2,659,508.00	7.5%	Yes

Explanation:
(required if Yes)
2017-18: Donations are recorded as one time revenues in current year as they are received. 2018-19 and 2019-20: with more online services & contracts, this category has increased.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	4,264,343.20	5,722,543.92	34.2%	Not Met
1st Subsequent Year (2018-19)	4,874,166.00	4,243,296.00	-12.9%	Not Met
2nd Subsequent Year (2019-20)	4,260,181.00	4,243,296.00	-0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	3,809,628.73	4,442,968.62	16.6%	Not Met
1st Subsequent Year (2018-19)	3,575,000.00	3,791,068.47	6.0%	Not Met
2nd Subsequent Year (2019-20)	3,575,000.00	3,791,069.47	6.0%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

2017-18: Federal revenues were estimated to be cut by 20% and were not, we rec'd approximately \$80,000 more than anticipated; Rec'd additional Medi-Cal Reimbursement funding and had more Title I and Title II carryover than planned. 2018-19 and 200: Current estimates are based on 1st Interim amounts, less carryovers.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

2017-18 and 2018-19: We received the one time discretionary funding (\$533,579) in 17-18, when it was originally slated to not be allocated until 18-19. 2018-19 and 2019-20: Prop 39 Clean energy funding is not budgeted until received. 2019-20: One time funding was projected approx \$81,000 higher than was has actually been allocated, as amount per ADA was reduced from original projection.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

2017-18: Donations are recorded as one time revenues in current year as they are received. In addition, we have received Bus Grants (approx \$412,000).

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

2017-18: Donations are recorded as one time revenues in current year as they are received.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

2017-18: Donations are recorded as one time revenues in current year as they are received. 2018-19 and 2019-20: with more online services & contracts, this category has increased.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	673,229.76	1,446,524.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		848,087.00	

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

- | | |
|--|---|
| | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| | Other (explanation must be provided) |

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(821,604.24)	27,720,200.44	3.0%	Not Met
1st Subsequent Year (2018-19)	(1,095,524.29)	27,379,106.29	4.0%	Not Met
2nd Subsequent Year (2019-20)	(2,176,250.29)	28,125,813.29	7.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The district has been spending down reserves and realizes an ongoing structural deficit. Steps will be taken by the board to minimize the deficit.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2017-18)	5,694,202.06	Met
1st Subsequent Year (2018-19)	4,598,677.77	Met
2nd Subsequent Year (2019-20)	2,422,427.48	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	5,161,437.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,533	3,530	3,407
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	35,549,142.50	34,011,268.29	34,883,581.29
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	35,549,142.50	34,011,268.29	34,883,581.29
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,066,474.28	1,020,338.05	1,046,507.44
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,066,474.28	1,020,338.05	1,046,507.44

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,066,474.28	1,020,338.05	1,046,507.44
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,066,474.28	1,020,338.05	1,046,507.44
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,066,474.28	1,020,338.05	1,046,507.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(2,909,883.00)	(3,601,450.14)	23.8%	691,567.14	Not Met
1st Subsequent Year (2018-19)	(3,113,236.00)	(3,406,948.00)	9.4%	293,712.00	Not Met
2nd Subsequent Year (2019-20)	(3,113,236.00)	(3,532,554.00)	13.5%	419,318.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The district allocated \$500,000 to facility needs from reserves. There were also additional salary & benefit costs that required contributions to Special Ed and Maintenance (some of which were one time and some ongoing).

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	23	FD 49/Object 8622 / FD 25/Object 8681	FD 52/25 / Object 7438, 7439	12,105,000
General Obligation Bonds	15	FD 51 / Object 8611, 8612, 8613, 8614, 8629	FD 51 / Object 7433, 7434	21,657,137
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD 01 / Object 8011	FD 01 / Objects 2100, 2200, 2300, 2400	58,089

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
Accreted Interest				5,805,356
TOTAL:				39,625,582

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	520,131	597,326	865,825	873,825
General Obligation Bonds	1,615,286	1,879,033	2,128,859	2,213,146
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	58,089	58,089	58,089	58,089

Other Long-term Commitments (continued):

Accreted Interest	509,185	509,185	509,185	509,185
Total Annual Payments:	2,702,691	3,043,633	3,561,958	3,654,245
Has total annual payment increased over prior year (2016-17)?	Yes	Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

New Certificate of Participation (COP) of \$5 million for 2017-18.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)		
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?		
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	175.8	176.5	171.8	171.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[]

If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

154,144

7. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Tiered Cap: \$9,025 Maximum	Tiered Cap: \$9,025 Maximum	Tiered Cap: \$9,025 Maximum

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
260,658	258,712	255,493

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	111.1	127.4	132.3	132.3

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Capped at \$7571	Capped at \$7571	Capped at \$7571

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
98,624	120,298	126,214

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	29.3	29.8	29.8	29.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	Capped at \$7,265	Capped at \$7,265	Capped at \$7,265
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	39,843	40,662	16,102
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	7,200	7,200	7,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									255
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	293,888.28	0.00	0.00	0.00	0.00	261,468.84	686,594.31		1,241,951.43
2000-2999	Classified Salaries	47,212.78	0.00	0.00	0.00	0.00	662,422.72	309,982.04		1,019,617.54
3000-3999	Employee Benefits	106,912.73	0.00	0.00	0.00	0.00	330,726.30	363,486.06		801,125.09
4000-4999	Books and Supplies	10,579.40	0.00	0.00	0.00	0.00	2,742.00	12,237.22		25,558.62
5000-5999	Services and Other Operating Expenditures	22,378.00	0.00	0.00	0.00	0.00	3,683.00	422,225.86		448,286.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	480,971.19	0.00	0.00	0.00	0.00	1,261,042.86	1,794,525.49	0.00	3,536,539.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	160,946.00		160,946.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	160,946.00	0.00	160,946.00
	TOTAL COSTS	480,971.19	0.00	0.00	0.00	0.00	1,261,042.86	1,955,471.49	0.00	3,697,485.54
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	293,888.28	0.00	0.00	0.00	0.00	261,468.84	686,594.31		1,241,951.43
2000-2999	Classified Salaries	47,212.78	0.00	0.00	0.00	0.00	13,865.00	309,982.04		371,059.82
3000-3999	Employee Benefits	106,912.73	0.00	0.00	0.00	0.00	95,039.02	363,486.06		565,437.81
4000-4999	Books and Supplies	10,579.40	0.00	0.00	0.00	0.00	2,742.00	12,237.22		25,558.62
5000-5999	Services and Other Operating Expenditures	22,378.00	0.00	0.00	0.00	0.00	3,683.00	422,225.86		448,286.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	480,971.19	0.00	0.00	0.00	0.00	376,797.86	1,794,525.49	0.00	2,652,294.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	119,299.00		119,299.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	119,299.00	0.00	119,299.00
	TOTAL BEFORE OBJECT 8980	480,971.19	0.00	0.00	0.00	0.00	376,797.86	1,913,824.49	0.00	2,771,593.54
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									669,588.00
	TOTAL COSTS									3,441,181.54

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	22.00	53,407.00		53,429.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	8.00	27,768.00		27,776.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	30.00	91,175.00	0.00	91,205.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,294.00		4,294.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,294.00	0.00	4,294.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	30.00	95,469.00	0.00	95,499.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)										669,588.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										1,668,843.14
	TOTAL COSTS										2,433,930.14

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									255	
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	291,951.34	0.00	0.00	0.00	0.00	247,583.31	691,450.69		1,230,985.34	
2000-2999	Classified Salaries	46,217.18	0.00	0.00	0.00	0.00	545,109.73	329,106.81		920,433.72	
3000-3999	Employee Benefits	100,906.81	0.00	0.00	0.00	0.00	262,387.11	338,264.82		701,558.74	
4000-4999	Books and Supplies	5,556.63	0.00	0.00	0.00	0.00	2,809.44	10,767.39		19,133.46	
5000-5999	Services and Other Operating Expenditures	15,924.64	0.00	0.00	0.00	0.00	1,846.10	411,579.26		429,350.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	460,556.60	0.00	0.00	0.00	0.00	1,059,735.69	1,781,168.97	0.00	3,301,461.26	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	139,890.00		139,890.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	139,890.00	0.00	139,890.00	
	TOTAL COSTS	460,556.60	0.00	0.00	0.00	0.00	1,059,735.69	1,921,058.97	0.00	3,441,351.26	
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	532,159.09	0.00		532,159.09	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	175,694.95	0.00		175,694.95	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	539.69		539.69	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	707,854.04	539.69	0.00	708,393.73	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	31,004.00		31,004.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	31,004.00	0.00	31,004.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	707,854.04	31,543.69	0.00	739,397.73	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										482,017.04
	TOTAL COSTS										257,380.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	291,951.34	0.00	0.00	0.00	0.00	247,583.31	691,450.69		1,230,985.34
2000-2999	Classified Salaries	46,217.18	0.00	0.00	0.00	0.00	12,950.64	329,106.81		388,274.63
3000-3999	Employee Benefits	100,906.81	0.00	0.00	0.00	0.00	86,692.16	338,264.82		525,863.79
4000-4999	Books and Supplies	5,556.63	0.00	0.00	0.00	0.00	2,809.44	10,227.70		18,593.77
5000-5999	Services and Other Operating Expenditures	15,924.64	0.00	0.00	0.00	0.00	1,846.10	411,579.26		429,350.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	460,556.60	0.00	0.00	0.00	0.00	351,881.65	1,780,629.28	0.00	2,593,067.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	108,886.00		108,886.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	108,886.00	0.00	108,886.00
	TOTAL BEFORE OBJECT 8980	460,556.60	0.00	0.00	0.00	0.00	351,881.65	1,889,515.28	0.00	2,701,953.53
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									482,017.04
	TOTAL COSTS									3,183,970.57
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	1,410.82	48,699.07		50,109.89
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	130.64	18,219.52		18,350.16
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,882.88		1,882.88
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,541.46	68,801.47	0.00	70,342.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,013.00		3,013.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,013.00	0.00	3,013.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,541.46	71,814.47	0.00	73,355.93
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									482,017.04
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,444,895.67
	TOTAL COSTS									2,000,268.64

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
3.a.	42,406.11	42,406.11
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>42,406.11</u>	<u>42,406.11</u>

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Projected Exps. (LP-I Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016/17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	3,697,485.54		
b. Less: Expenditures paid from federal sources	256,304.00		
c. Expenditures paid from state and local sources	3,441,181.54	3,183,970.57	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		3,183,970.57	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,441,181.54	3,141,564.46	299,617.08

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2015/16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	3,697,485.54		
b. Less: Expenditures paid from federal sources	256,304.00		
c. Expenditures paid from state and local sources	3,441,181.54	2,897,063.37	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,897,063.37	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,441,181.54	2,854,657.26	586,524.28
d. Special education unduplicated pupil count	255.00	232.00	
e. Per capita state and local expenditures (A2c/A2d)	13,494.83	12,304.56	1,190.27

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2017-18	Comparison Year 2016/17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,433,930.14	2,000,268.64	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>2,000,268.64</u>	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,433,930.14</u>	<u>1,957,862.53</u>	<u>476,067.61</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2017-18	Comparison Year 2015/16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,433,930.14	1,841,117.72	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,841,117.72</u>	
Less: Exempt reduction(s) from SECTION 1		42,406.11	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,433,930.14</u>	<u>1,798,711.61</u>	<u>635,218.53</u>
b. Special education unduplicated pupil count	<u>255</u>	<u>232</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,544.82</u>	<u>7,753.07</u>	<u>1,791.75</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Sean Martin
 Contact Name

(530) 672-4803
 Telephone Number

Assistant Superintendent Business
 Title

smartin@my.rescueusd.org
 E-mail Address

Cashflow Worksheet
2017-18
GENERAL FUND

Rescue School District

		4	1	2	3	4	5	6	7	8	9	10	11	12	13	Adjustments	TOTAL	Budget
	Beginning Balances	July	August	September	October	November	December	January	February	March	April	May	June	Accruals				
ACTUALS THROUGH THE MONTH OF																		
(Enter Month Name):																		
	October																	
A. BEGINNING CASH	9110		7,515,010	6,978,463	4,841,484	4,924,584	3,770,784	2,059,941	7,502,756	6,415,973	6,779,438	5,575,295	7,734,144	7,041,711				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		657,092	657,092	2,263,162	1,182,766	1,182,766	2,263,162	1,182,766	1,182,767	2,263,163	1,182,767	1,182,767	1,664,105	0	0	16,864,373	16,864,373
Property Taxes	8020-8079		16,456	163,883	(1,353)	142,077	570,378	5,041,980	186,030	194,258	225,999	2,788,709	1,693,570	543,194	0	0	11,565,182	11,565,182
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(70,545)	(1,598)	0	(25,008)	0	0	(97,151)	(97,151)
Federal Revenue	8100-8299		307	11,819	50,586	34,639	80,702	200	2,876	208,384	65,310	1,642	80,702	6,976	161,721	0	705,864	705,864
Other State Revenue	8300-8599		0	0	87,663	32,233	109,000	177,754	136,583	0	0	314,336	177,754	1,175,332	539,544	0	2,750,199	2,750,199
Other Local Revenue	8600-8799		4,517	182,080	192,545	367,825	39,402	559,859	56,073	451,401	52,908	33,446	167,346	159,078	0	0	2,266,481	2,266,481
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			678,372	1,014,874	2,592,603	1,759,540	1,982,248	8,042,954	1,564,328	2,036,811	2,536,835	4,319,303	3,302,139	3,523,677	701,265	0	34,054,949	34,054,948
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		176,728	1,521,289	1,543,205	1,563,408	1,548,190	1,506,787	1,504,616	1,521,519	1,529,425	1,528,958	1,515,980	642,108	0	0	16,102,213	16,102,213
Classified Salaries	2000-2999		293,406	487,857	525,054	529,632	531,599	493,164	504,259	519,575	519,144	522,929	506,461	814,631	0	0	6,247,711	6,247,711
Employee Benefits	3000-3999		246,156	558,830	574,363	579,615	587,923	575,943	577,409	582,013	581,660	583,531	577,082	1,382,546	0	0	7,407,072	7,407,072
Books & Supplies	4000-4999		6,714	255,810	103,424	108,276	116,716	0	74,705	66,917	281,810	145,801	220,552	158,644	0	0	1,539,368	1,539,368
Services	5000-5999		116,299	256,120	240,632	294,193	236,679	0	199,978	197,686	200,350	332,697	182,182	646,786	0	0	2,903,601	2,903,601
Capital Outlay	6000-6999		0	0	0	9,845	18,760	0	26,877	6,413	5,921	24,179	8,500	925,331	0	0	1,025,825	1,025,825
Other Outgo	7000-7499		0	15,302	13,771	30,474	0	0	0	0	0	0	0	263,806	0	0	323,353	323,353
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			839,303	3,095,209	3,000,448	3,115,444	3,039,866	2,575,895	2,887,844	2,894,123	3,118,310	3,138,093	3,010,756	4,833,852	0	0	35,549,143	35,549,143
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	575	0	0	0	0	0	0	0	0	5,500	0	6,075	
Accounts Receivable	9200-9299		1,032	26,400	706	182,618	(9,319)	19,982	(12,990)	11,748	1,242	(62,597)	(636)	65,363	0	0	223,549	
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330		3,223	0	0	0	0	0	0	0	0	0	0	0	0	0	3,223	
Other Current Assets	9340		0	0	0	0	0	963	0	0	0	0	0	(963)	0	0	0	
Subtotal Assets			4,255	26,400	706	183,193	(9,319)	20,945	(12,990)	11,748	1,242	(62,597)	(636)	64,400	5,500	0	232,847	
LIABILITIES																		
Accounts Payable	9500-9599		379,870	78,245	(490,239)	(18,911)	643,906	45,189	(249,724)	(1,209,029)	623,910	(1,040,236)	983,179	634,500	0	0	380,660	
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650		0	4,799	0	0	0	0	0	0	0	0	0	0	0	0	4,799	
Subtotal Liabilities			379,870	83,045	(490,239)	(18,911)	643,906	45,189	(249,724)	(1,209,029)	623,910	(1,040,236)	983,179	634,500	0	0	385,460	
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS			(375,615)	(56,645)	490,945	202,104	(653,225)	(24,245)	236,733	1,220,777	(622,668)	977,639	(983,815)	(570,099)	5,500	0	(152,613)	
E. NET INCREASE/DECREASE (B - C + D)			(536,546)	(2,136,980)	83,100	(1,153,800)	(1,710,843)	5,442,815	(1,086,783)	363,465	(1,204,144)	2,158,849	(692,432)	(1,880,274)	706,765	0	(1,646,808)	(1,494,195)
F. ENDING CASH (A + E)			6,978,463	4,841,484	4,924,584	3,770,784	2,059,941	7,502,756	6,415,973	6,779,438	5,575,295	7,734,144	7,041,711	5,161,437				
G. ACCRUALS AND ADJUSTMENTS																	5,868,202	

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09-61978-0000000

First Interim
2017-18 Actuals to Date
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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First Interim
2017-18 Board Approved Operating Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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First Interim
2017-18 Original Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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09-61978-0000000

First Interim
2017-18 Projected Totals
Technical Review Checks

Rescue Union Elementary

El Dorado County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: A separate cashflow worksheet projecting monthly cashflow through the end of 2017-18 has been provided.

Checks Completed.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Auditor's Report on Financial Statements for 2016-17

BACKGROUND:

State law requires school districts have an independent audit made of its financial statements on an annual basis. The firm of Crowe Horwath, LLP completed Rescue Union School District's annual audit and will file the report with the California Department of Education prior to December 15, 2017.

STATUS:

The Auditor's Report on the Rescue Union School District financial statements for 2016-17 includes reports on compliance with state and federal regulations, as well as on internal controls and supplementary information required by the State.

The Auditor's Report finds that the financial statements present fairly, in all material respects, the financial position of the district and the results of operations for the year ended June 30, 2017. Any compliance and internal control findings have been addressed by the district in responses contained within the Audit Findings and Recommendations Section of the report.

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district financially solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

District staff recommends the Board of Trustees accept the Auditor's Report on Financial Statements for the year ended June 30, 2017.

RESCUE UNION SCHOOL DISTRICT

SUMMARY 2016-17 FISCAL YEAR AUDIT

Page 1	Page 46	Page 64	Page 67		Page 71	Page 75
REPORT ON FINANCIAL STATEMENTS	REPORT ON SUPPLEMENTARY INFORMATION	REPORT ON STATE COMPLIANCE (STATE AUDIT GUIDE)	REPORT ON COMPLIANCE AND INTERNAL CONTROLS (GOVERNMENT AUDITING STANDARDS)		SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS	SCHEDULE OF PRIOR YEAR FINDINGS
<p>ARE FINANCIAL STATEMENTS PRESENTED FAIRLY? <i>Page 1</i></p>	<p>IS SUPPLEMENTARY FINANCIAL AND STATISTICAL INFORMATION, INCLUDING SCHEDULE OF STATE AND FEDERAL FINANCIAL ASSISTANCE, PRESENTED FAIRLY? <i>Page 2</i></p>	<p>DID THE DISTRICT COMPLY WITH APPLICABLE STATE LAWS AND REGULATIONS TESTED IN ACCORDANCE WITH THE AUDIT GUIDE? <i>Page 66</i></p>	<p>WERE INSTANCES OF NONCOMPLIANCE FOUND?</p>	<p>ARE THERE MATERIAL WEAKNESSES OR REPORTABLE CONDITIONS IN THE SYSTEM OF INTERNAL CONTROLS</p>	<p>2017-001 / 30000</p> <p><u>Criteria</u> Sound accounting policies require an internal control system be in place to ensure each transaction is complete, accurate and reviewed by a knowledgeable person prior to processing.</p> <p><u>Condition</u> Changes to employee payroll data are not subsequently reviewed by an individual independent of who made the change. The payroll check run by the County Office of Education is not reviewed and agreed back to the payroll prelist.</p> <p><u>Effect</u> There exists opportunity for error or fraud to be committed related to payroll accounts.</p> <p><u>Cause</u> The design of controls within the payroll department does not mitigate the potential for fraud or error in payroll.</p> <p><u>Fiscal Impact</u> Not determinable.</p> <p><u>Recommendation</u> Crowe recommends the District run a payroll status change report with each payroll register and tie all changes to employee master files. Furthermore, Crowe recommends that the District agree the check run report from the County Office of Education back to the payroll prelist to ensure payroll is accurately disbursed as originally reviewed and intended.</p>	<p>NO MATTERS WERE REPORTED.</p>
<p>YES</p>	<p>YES</p>	<p>YES</p>	<p>NO</p>	<p>YES</p> <p>The auditors identified a deficiency in internal control that was communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2017-001.</p>	<p><u>District Action</u> The District has taken action and created revised procedures regarding review of payroll changes and verification of the check run to payroll prelists.</p> <p>Payroll changes are now reviewed prior to authorization of release of payroll by a staff member independent of who made the change. This independent staff member ties out the changes from the prior payroll period to the current one.</p> <p>The staff has also implemented procedures to review the payroll run when received from the County Office of Education to the submitted prelist to ensure they match.</p>	<p>N/A</p>

RESCUE UNION SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2017

RESCUE UNION SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017
(Continued)

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RESCUE UNION SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Rescue Union School District
Rescue, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rescue Union School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Rescue Union School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Rescue Union School District, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 12 and other Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 46 to 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Rescue Union School District's basic financial statements. The accompanying Schedule of Expenditure of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditure of Federal Awards and supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2017 on our consideration of Rescue Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rescue Union School District's internal control over financial reporting and compliance.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 5, 2017

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

The discussion and analysis of Rescue Union School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2017. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements, as listed in the table of contents.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS

- On the Statement of Activities, current year expenses exceeded current year revenues by \$755 thousand.
- The District's P-2 Average Daily Attendance (ADA) increased from 3,566 during fiscal year 2015-2016, to 3,615 during fiscal year 2016-2017.
- On the Statement of Revenues, Expenditures, and Changes in Fund Balances, current year expenditures and other uses exceeded current year revenues and other sources by \$1.16 million.
- The District maintains sufficient reserves for a District its size. It meets the state required minimum reserve for economic uncertainty of 3% of General Fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2016-2017, General Fund expenditures totaled \$33.7 million. At June 30, 2017, the District has available reserves of \$1.5 million in the General Fund, which represents a reserve of 4.38%.
- In complying with GASB 68, the District recognized its portion of the unfunded STRS and PERS pension liabilities for the first time in 2014-2015. These liabilities are based on the most recent actuarial valuations. The District's portion of the unfunded STRS and PERS pension liability increased \$8.3 million in 2016-2017 and is reported in the Statement of Net Position.

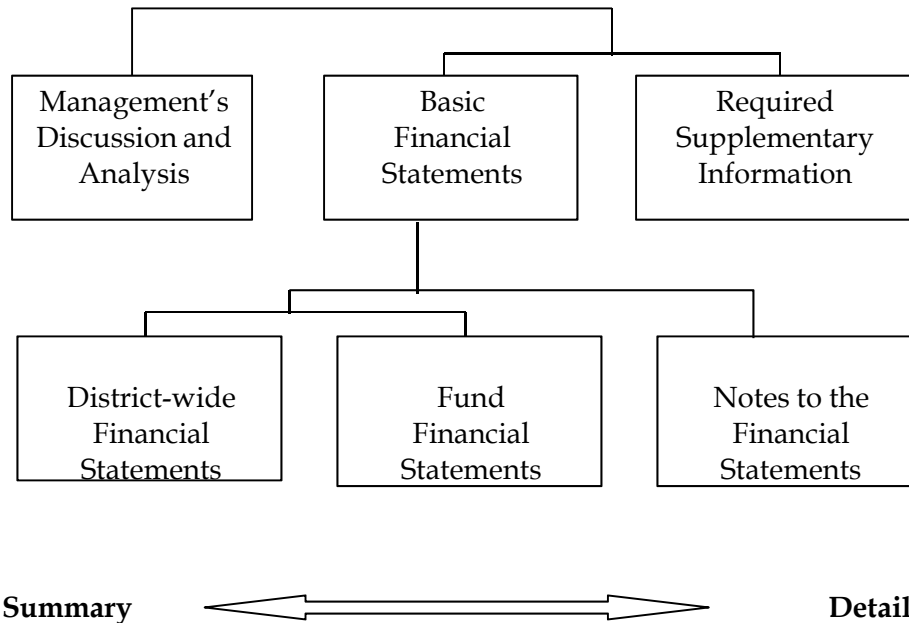
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Rescue Union School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Components of the Financial Section



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's more significant funds with all other non-major funds presented in total in one column. A comparison of the District's general fund budget is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2016-2017?"

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the School District as a Whole (Concluded)

Statement of Net Position and the Statement of Activities (Concluded)

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

- ◆ **Governmental Funds**

All of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund and the Community Facilities District No. 1 Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District as a Whole

The District's net position was \$6.8 million at June 30, 2017. This amount includes an unrestricted deficit of \$28.3 million. Net investment in capital assets, account for \$25.9 million of the total net position. A comparative analysis of government-wide data is presented in Table 1.

**Table 1
Comparative Statement of Net Position**

	Governmental Activities	
	2017	2016
ASSETS		
Cash	\$ 15,876,559	\$ 17,648,482
Receivables	775,418	361,330
Prepaid Expenses	3,223	0
Stores inventory	8,278	15,911
Capital assets	55,617,971	55,625,246
Total assets	72,281,449	73,650,969
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows on pensions	8,114,119	3,448,354
Deferred payments on debt refunding	108,062	123,499
Total deferred outflows of resources	8,222,181	3,571,853
LIABILITIES		
Accounts payable and other current liabilities	864,330	1,049,607
Unearned revenue	4,799	451
Unamortized bond premiums	1,700,815	1,067,019
Long-term liabilities	68,195,358	61,612,682
Total liabilities	70,765,302	63,729,759
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on pensions	2,980,000	5,979,736
NET POSITION		
Net investment in capital assets	25,878,540	25,938,081
Restricted	9,183,001	10,174,693
Unrestricted (deficit)	(28,303,213)	(28,599,447)
Total net position	\$ 6,758,328	\$ 7,513,327

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position decreased \$755 thousand this fiscal year (See Table 2). The District's expenses for instructional and pupil services represented 78% of total expenses. The administrative activities of the District accounted for 5% of total costs. The remaining 17% was spent in the areas of plant services and other expenses, interest on long-term debt, other outgo and unallocated depreciation expense. (See Figure 2).

**Table 2
Comparative Statement of Change in Net Position**

	Governmental Activities	
	2017	2016
REVENUES		
Program revenues	\$ 5,887,870	\$ 5,970,774
General revenues		
Taxes levied for general purposes	11,028,453	10,271,230
Taxes levied for debt service	1,799,200	1,770,903
Taxes levied for other specific purposes	751,830	669,416
Federal and State aid not restricted to specific purposes	18,135,746	18,653,280
Interest and investment earnings	67,773	65,150
Miscellaneous	280,448	605,609
Total revenues	<u>37,951,320</u>	<u>38,006,362</u>
EXPENSES		
Instruction	22,815,095	21,041,135
Instruction related services	3,825,832	3,612,598
Pupil support services	3,665,657	3,089,015
General administration	1,871,532	1,822,854
Plant services	3,096,371	2,779,856
Other	3,431,832	3,585,959
Total expenses	<u>38,706,319</u>	<u>35,931,417</u>
(Decrease)increase in net position	<u>\$ (754,999)</u>	<u>\$ 2,074,945</u>

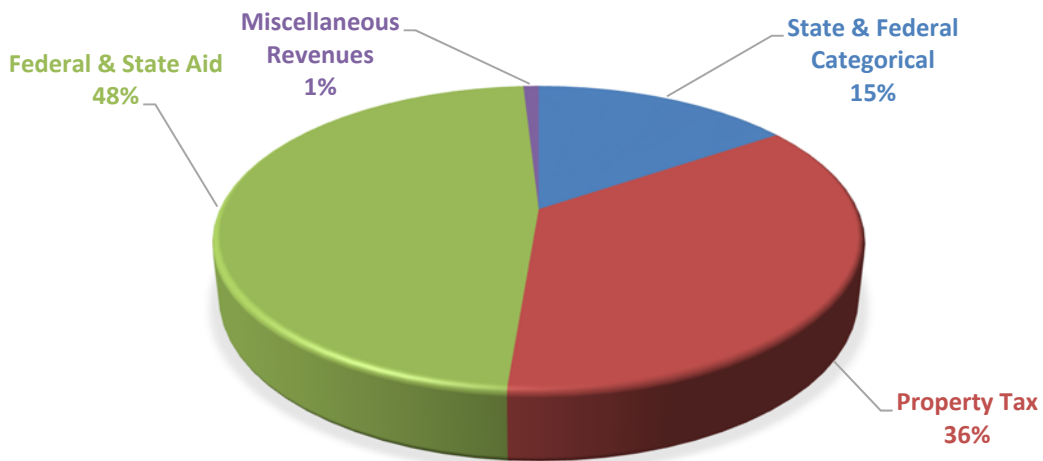
RESCUE UNION SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

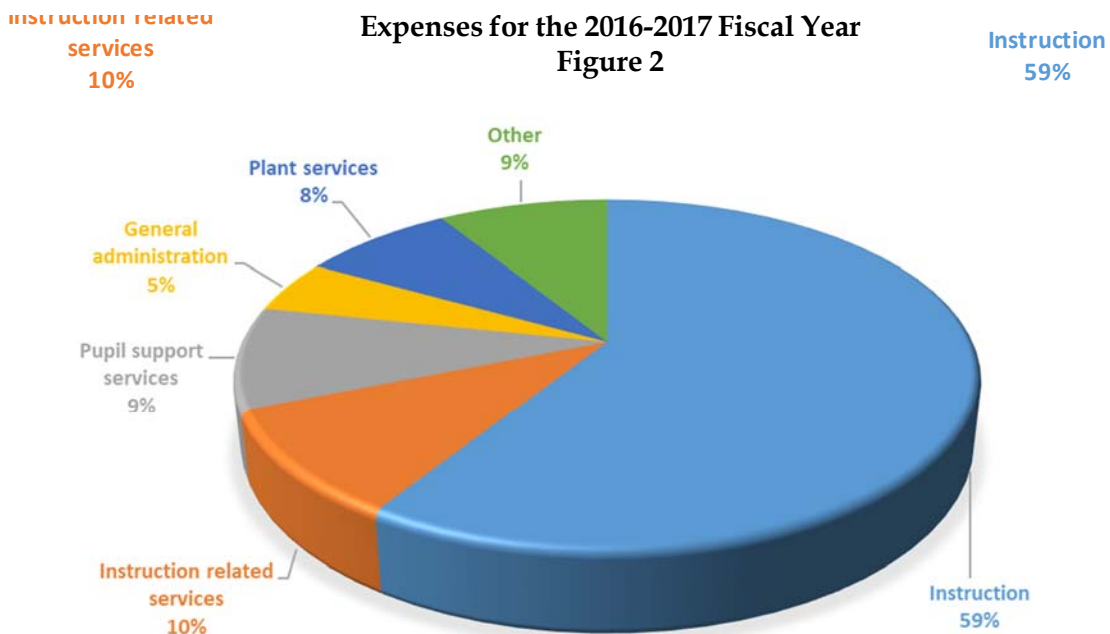
Governmental Activities

As reported in the Statement of Activities, the revenues of all of the District's governmental activities this year was \$37.9 million. The amount that our local taxpayers financed for these activities through property taxes was \$13.6 million. Federal and State aid not restricted to specific purposes totaled \$18.1 million. State and Federal Categorical revenue totaled \$5.9 million. Other miscellaneous revenues and interest totaled \$348 thousand. (See Figure 1).

**Sources of Revenue for the 2016-2017 Fiscal Year
 Figure 1**



**Expenses for the 2016-2017 Fiscal Year
 Figure 2**



RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$16.1 million, a decrease of \$1.2 million from the previous fiscal year. The General Fund balance decreased \$300 thousand.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget monthly. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- ◆ Budget revisions approved throughout the year resulted in increases to Capital Outlay primarily for new construction and modernization projects.
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund reflected a net decrease to the ending balance of \$300 thousand.

The District ended the year with \$7.2 million in the General Fund ending balance, of which \$1.5 million is unassigned. The remaining balance is made up of restricted, assigned and nonspendable fund balances. The State recommends an ending reserve for economic uncertainties of 3 percent. The District's ending reserve was 3 percent.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2016-2017 fiscal year, the District had invested \$83.6 million in a broad range of capital assets, including school buildings, athletic facilities, administrative buildings, site improvements, vehicles, and equipment. The capital assets net of depreciation were \$55.6 million at June 30, 2017, which is a decrease of \$7 thousand from the previous year.

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Capital Assets (Concluded)

**Table 3
Comparative Schedule of Capital Assets
(net of depreciation)
June 30, 2017 and 2016**

	2017	2016	Difference Increase (Decrease)
Land	\$ 5,035,967	\$ 5,035,967	\$ -
Site Improvements	3,735,819	3,603,497	132,322
Buildings	43,555,373	44,800,306	(1,244,933)
Machinery and Equipment	1,224,258	1,422,890	(198,632)
Work in Process	2,066,554	762,586	1,303,968
Totals	<u>\$ 55,617,971</u>	<u>\$ 55,625,246</u>	<u>\$ (7,275)</u>

The most significant increase for 2016-2017 was Work in Process of Marina Village 2-Story Building for \$860,000.

Long-Term Debt

At June 30, 2017, the District had \$69.9 million in long-term debt outstanding.

**Table 4
Comparative Schedule of Outstanding Debt
June 30, 2017 and 2016**

	2017	2016
General Obligation Bonds	\$ 22,328,226	\$ 22,882,237
Accreted Interest	5,856,772	5,805,356
Certificates of Participation	7,105,000	7,265,000
Early Retirement Incentives	179,640	280,409
Unamortized Premiums	812,840	1,067,019
Compensated Absences	39,695	62,398
Net Pension Liability	33,574,000	25,317,282
Totals	<u>\$ 69,896,173</u>	<u>\$ 62,679,701</u>

The District's share of the unfunded STRS and PERS liability increased \$8.3 million in 2016-2017.

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Long-Term Debt (Concluded)

The District continues to maintain excellent credit ratings on all of its debt issues.

The long-term debt paid by the District was approximately \$1.3 million in 2016-2017.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The Local Control Funding Formula (LCFF) is aimed at correcting historical inequities while decreasing previous constraints on restricted program expenses. The formula is intended to make funding more transparent and simple. With the new flexibility also come new requirements for accountability. The Local Control Accountability Plan (LCAP) is mandated and must be aligned and adopted with the District's 2017-2018 budget. The LCAP is expected to describe how the District intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified during the LCAP development process.

The LCFF is the largest unknown for the District. The new funding structure has no statutory cost of living allowance built into it and relies solely on the annual budget process at the legislative level. Planning for the "out years" will be much more difficult and volatile under the LCFF funding formula. The eight years necessary to bring the District to their target funding could be unpredictable and unstable, thereby creating a need for a larger reserve than past years. The ongoing unpredictability of the District's supplemental and concentration funding under the LCFF may also create unstable budgets even after the district's target has been met in 2020-2021.

Future predictions and uncertainties with the changes to the State funding formula require management to plan carefully and prudently to provide the necessary resources to meet student's needs and continue to keep pace with inflation increases over the next several years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the District Office of the Rescue Union School District at 530-677-4461.

BASIC FINANCIAL STATEMENTS

RESCUE UNION SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 15,876,559
Receivables	775,418
Prepaid expenses	3,223
Stores inventory	8,278
Non-depreciable capital assets (Note 4)	7,102,521
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>48,515,450</u>
Total assets	<u>72,281,449</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 7 and 8)	8,114,119
Deferred outflow from advance refunding of debt	<u>108,062</u>
Total deferred outflows of resources	<u>8,222,181</u>
LIABILITIES	
Accounts payable	864,330
Unearned revenue	4,799
Long-term liabilities (Note 5):	
Due within one year	1,700,815
Due after one year	<u>68,195,358</u>
Total liabilities	<u>70,765,302</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	<u>2,980,000</u>
NET POSITION	
Net investment in capital assets	25,878,540
Restricted:	
Legally restricted programs	909,110
Capital projects	6,717,764
Debt service	1,556,127
Unrestricted	<u>(28,303,213)</u>
Total net position	<u>\$ 6,758,328</u>

See accompanying notes to financial statements.

RESCUE UNION SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:					
Instruction	\$ 22,815,095	\$ 342,597	\$ 2,606,643	\$ -	\$ (19,865,855)
Instruction-related services:					
Supervision of instruction	928,507	9,309	129,131	-	(790,067)
Instructional library, media and technology	507,015	24,062	35,041	-	(447,912)
School site administration	2,390,310	698	73,363	-	(2,316,249)
Pupil services:					
Home-to-school transportation	974,554	812	19,555	-	(954,187)
Food services	1,129,896	602,391	478,240	-	(49,265)
All other pupil services	1,561,207	286	424,604	-	(1,136,317)
General administration:					
Data processing	-	-	-	-	-
All other general administration	1,871,532	25,040	118,867	-	(1,727,625)
Plant services	3,096,371	18,203	202,746	-	(2,875,422)
Ancillary services	119,533	7,843	15,266	-	(96,424)
Depreciation (unallocated)	1,741,748	-	-	-	(1,741,748)
Other outgo	206,497	164,245	588,928	-	546,676
Interest on long-term liabilities	1,364,054	-	-	-	(1,364,054)
	<u>\$ 38,706,319</u>	<u>\$ 1,195,486</u>	<u>\$ 4,692,384</u>	<u>\$ -</u>	<u>(32,818,449)</u>
Total governmental activities					
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes				11,028,453	
Taxes levied for debt service				1,799,200	
Taxes levied for other specific purposes				751,830	
Federal and state aid not restricted to specific purposes				18,135,746	
Interest and investment earnings				67,773	
Miscellaneous				280,448	
				<u>32,063,450</u>	
					Change in net position
					(754,999)
					Net position, July 1, 2016
					<u>7,513,327</u>
					Net position, June 30, 2017
					<u>\$ 6,758,328</u>

See accompanying notes to financial statements.

RESCUE UNION SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	General Fund	Community Facilities District Fund	All Non-Major Funds	Total Govern- mental Funds
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 7,515,010	\$ 3,354,021	\$ 4,602,880	\$ 15,471,911
Cash in revolving fund	6,075	-	-	6,075
Cash with Fiscal Agent	-	-	398,573	398,573
Receivables	223,548	332,987	218,883	775,418
Prepaid expenditures	3,223	-	-	3,223
Stores inventory	-	-	8,278	8,278
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 7,747,856</u>	<u>\$ 3,687,008</u>	<u>\$ 5,228,614</u>	<u>\$ 16,663,478</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 554,660	\$ -	\$ 6,638	\$ 561,298
Unearned revenue	<u>4,799</u>	<u>-</u>	<u>-</u>	<u>4,799</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>559,459</u>	<u>-</u>	<u>6,638</u>	<u>566,097</u>
Fund balances:				
Nonspendable	9,298	-	8,278	17,576
Restricted	672,590	3,687,008	5,213,698	9,573,296
Assigned	5,028,446	-	-	5,028,446
Unassigned	<u>1,478,063</u>	<u>-</u>	<u>-</u>	<u>1,478,063</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>7,188,397</u>	<u>3,687,008</u>	<u>5,221,976</u>	<u>16,097,381</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 7,747,856</u>	<u>\$ 3,687,008</u>	<u>\$ 5,228,614</u>	<u>\$ 16,663,478</u>

See accompanying notes to financial statements.

RESCUE UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -
TO THE STATEMENT OF NET POSITION
June 30, 2017

Total fund balances - Governmental Funds \$ 16,097,381

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$83,643,404 and the accumulated depreciation is \$28,025,433 (Note 4). 55,617,971

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements, it is recognized in the period that it is incurred. (303,032)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2017 consisted of (Note 5):

General Obligation Bonds	\$ (22,328,226)	
Accreted interest	(5,856,772)	
Unamortized premiums	(812,840)	
Certificates of Participation	(7,105,000)	
Early retirement incentives	(179,640)	
Net pension liability (Notes 7 and 8)	(33,574,000)	
Compensated absences	<u>(39,695)</u>	
		(69,896,173)

In governmental funds, deferred inflows and deferred outflows of resources resulting from defeasance of debt are not recorded. In governmental activities, for advance refundings resulting in defeasance of debt reported in governmental activities, the difference between reacquisition price and the net carrying amount of the retired debt are reported as deferred inflows or deferred outflows of resources: 108,062

In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8).

Deferred outflows of resources relating to pensions	\$ 8,114,119	
Deferred inflows of resources relating to pensions	<u>(2,980,000)</u>	
		<u>5,134,119</u>

Total net position - governmental activities \$ 6,758,328

See accompanying notes to financial statements.

RESCUE UNION SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	<u>General Fund</u>	<u>Community Facilities District Fund</u>	<u>All Non-Major Funds</u>	<u>Total Govern- mental Funds</u>
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 16,744,230	\$ -	\$ -	\$ 16,744,230
Local sources	<u>10,935,868</u>	<u>-</u>	<u>-</u>	<u>10,935,868</u>
Total LCFF	<u>27,680,098</u>	<u>-</u>	<u>-</u>	<u>27,680,098</u>
Federal sources	586,978	-	426,295	1,013,273
Other state sources	2,959,200	-	22,163	2,981,363
Other local sources	<u>2,157,069</u>	<u>751,645</u>	<u>3,082,871</u>	<u>5,991,585</u>
Total revenues	<u>33,383,345</u>	<u>751,645</u>	<u>3,531,329</u>	<u>37,666,319</u>
Expenditures:				
Current:				
Certificated salaries	16,005,714	-	-	16,005,714
Classified salaries	5,709,568	-	456,564	6,166,132
Employee benefits	6,742,653	-	119,581	6,862,234
Books and supplies	2,379,652	-	505,394	2,885,046
Contract services and operating expenditures	2,522,950	3,094	106,694	2,632,738
Other outgo	307,256	-	-	307,256
Capital outlay	57,300	-	1,665,825	1,723,125
Debt service:				
Principal retirement	-	-	1,286,700	1,286,700
Interest	<u>-</u>	<u>-</u>	<u>958,542</u>	<u>958,542</u>
Total expenditures	<u>33,725,093</u>	<u>3,094</u>	<u>5,099,300</u>	<u>38,827,487</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(341,748)</u>	<u>748,551</u>	<u>(1,567,971)</u>	<u>(1,161,168)</u>
Other financing sources (uses):				
Transfers in	45,137	-	-	45,137
Transfers out	<u>-</u>	<u>-</u>	<u>(45,137)</u>	<u>(45,137)</u>
Total other financing sources (uses)	<u>45,137</u>	<u>-</u>	<u>(45,137)</u>	<u>-</u>
Change in fund balances	(296,611)	748,551	(1,613,108)	(1,161,168)
Fund balances, July 1, 2016	<u>7,485,008</u>	<u>2,938,457</u>	<u>6,835,084</u>	<u>17,258,549</u>
Fund balances, June 30, 2017	<u>\$ 7,188,397</u>	<u>\$ 3,687,008</u>	<u>\$ 5,221,976</u>	<u>\$ 16,097,381</u>

See accompanying notes to financial statements.

RESCUE UNION SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
 TO THE STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2017

Net change in fund balances - Total Governmental Funds	\$ (1,161,168)
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	\$ 1,734,473
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(1,741,748)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	1,286,700
Accreted interest is not accrued in the governmental funds, but is recognized over the life of the debt in the government-wide financial statements (Note 5).	(624,105)
Unmatured interest on long-term liabilities is not recorded in the governmental funds until it becomes due, but increases the liabilities in the statement of net position.	(20,148)
In governmental funds, early retirement incentives are recognized when employers contributions are made. In the governmental-wide statements, early retirement incentives are measured on the accrual basis. (Note 5).	100,769
In governmental funds, debt issued at a premium is recognized as an other financing source. In the government-wide statements debt issued at a premium is amortized as interest over the life of the debt (Note 5).	254,179
In government-wide statements, any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Deferred gain or loss from debt refunding, for the period is:	(15,437)
In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(591,217)

(Continued)

RESCUE UNION SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).

	<u>22,703</u>	<u>406,169</u>
Change in net position of governmental activities		<u>\$ (754,999)</u>

See accompanying notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Rescue Union School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Board of Trustees is the level of government which has governance responsibilities over all activities related to public school education in the District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The Rescue Union School District (the "District") has financial and operational relationships with the El Dorado School Financing Community Facilities District No. 2007-1 (the "Agency") and the Rescue District Facilities Corporation (the "Corporation"), which meet the reporting entity definition criteria of the GASB Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, for inclusion of the Agency and the Corporation as component units of the District. Accordingly, the financial activities of the Agency and the Corporation are required to be included in the financial statements of the District.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Rescue Union School District, this includes general operations, food service and student related activities of the District.

El Dorado School Financing Community Facilities District: The El Dorado School Financing Community Facilities District No. 1 (Agency) was formed by a Joint Powers Agreement among the Rescue Union School District, Buckeye Union School District and El Dorado Union High School District pursuant to the Mello-Roos Community Facilities Act of 1982. The Agency was formed for the purpose of administering and collecting special taxes for its member districts. The Agency has no employees or property and equipment, and its powers are limited to the implementation of the Mello-Roos financing plan contemplated in the Joint Powers Agreement.

The following are those aspects of the relationship between the District and the Agency, which satisfy GASB Codification Section 2100 criteria.

Manifestations of Oversight

The Agency is governed by an elected board consisting of one representative from each member district. Board members are elected by the participating districts' governing boards and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

Oversight responsibility; the ability to conduct independent financial affairs, issue debt instruments, approve budgets, sign contracts, levy taxes, and otherwise influence operations and account for fiscal matters, is exercised by the Agency's Governing Board. Accordingly, the Agency is considered to be a separate legal entity from the school district, but the District's financial statements must include the Mello-Roos activity as a component unit. This information is presented in these financial statements as the Community Facilities District Fund.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Rescue District Facilities Corporation: The Rescue District Facilities Corporation (Corporation) is a nonprofit, public benefits corporation, incorporated under the laws of the State of California and recorded by the Secretary of State in March, 2001. The Corporation was formed for the sole purpose of providing financial assistance to the district by financing the design, development, acquisition, construction, improvement and remodeling of facilities and equipment, together with site acquisition, development, landscaping, utilities, furnishings, improvements, parking and all appurtenant and related facilities. When the Corporation's Certificates of Participation have been paid with State reimbursements and the District's developer fees, title to all Corporation property will pass to the District for no additional consideration.

The following are those aspects of the relationship between the District and the Corporation, which satisfy GASB Codification Section 2100 criteria.

Manifestations of Oversight

The Corporation is governed by the elected Board of Trustees of the Rescue Union School District ex officio. Board members have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. The Corporation has no employees. The District's Superintendent and Chief Business and Operations Official function as agents of the Corporation. Neither individual receives additional compensation for work performed in this capacity. The District exercises significant influence over operations of the Corporation as it is anticipated that the District will always be the sole lessee of all facilities owned by the Corporation. All major financing arrangements, contracts and financial transactions of the Corporation must have the consent of the District.

Accountability for Fiscal Matters

It is anticipated that the District's lease payments will be the sole revenue source of the Corporation. Any deficit incurred by the Corporation will be reflected in the lease payments of the District. Any surpluses of the Corporation revert to the District at the end of the lease period. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation.

Scope of Public Service

The Corporation was created for the sole purpose of financially assisting the District. The District has entered into a long-term agreement with the Corporation whereby the Corporation leases land from the District; and, the District occupies the facilities (a portion of the Rescue Union School District) under a lease-purchase agreement with the Corporation. The District's annual lease payments are factored to meet the Corporation's operating expenses and bond retirement costs.

Accordingly, the Corporation is considered to be a separate legal entity from the school district, but the District's financial statements must include the related financing activities as a component unit. This information is presented in these financial statements as the Rescue District Facilities Corporation.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term liabilities and depreciation are considered an indirect expense and is reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

A - Major Funds

General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The Community Facilities District Fund is a blended component unit used for the purpose of administering and collecting special taxes for the District.

B - Other Funds

Cafeteria Fund:

The Cafeteria Fund is a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Projects Funds:

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Rescue District Facilities Corporation, Capital Facilities and County School Facilities Funds.

Bond Interest and Redemption Fund:

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Trustees must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Trustees complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2017.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 5 - 50 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the pension liability reported in the Statement of Net Position.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the pension liability reported which is in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in the aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 5,647,985	\$ 2,466,134	\$ 8,114,119
Deferred inflows of resources	<u>\$ 2,680,000</u>	<u>\$ 300,000</u>	<u>\$ 2,980,000</u>
Net pension liability	<u>\$ 25,564,000</u>	<u>\$ 8,010,000</u>	<u>\$ 33,574,000</u>
Pension expense	<u>\$ 3,513,568</u>	<u>\$ 1,056,599</u>	<u>\$ 4,570,167</u>

Compensated Absences: Compensated absences totaling \$39,695 are recorded as a liability of the District. The liability is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as a operating expenditure or expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits for certain STRP and PERF B employees, when the employee retires.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for debt service represents the portion of net position available for the retirement of debt. It is the District's policy to use restricted net position first when allowable expenditures are incurred.
3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Trustees is required to remove any commitment from any fund balance. At June 30, 2017, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Trustees has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Trustees can designate personnel with the authority to assign fund balances, however, as of June 30, 2017, no such designation has occurred.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classifications:

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Trustees. At June 30, 2017, the District has established a minimum General Fund fund balance policy of 10% of General Fund total outgo. As of June 30, 2017, the District has an unassigned balance of \$1,478,063 or 4.38%. The District is out of compliance with their fund balance policy.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of El Dorado bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. All encumbrances are liquidated as of June 30.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2017 are reported at fair value and consisted of the following:

	<u>Governmental Activities</u>
Pooled Fund:	
Cash in County Treasury	\$ 15,471,911
Deposits:	
Cash in revolving fund	6,075
Investments:	
Cash with Fiscal Agent	<u>398,573</u>
Total cash and investments	<u>\$ 15,876,559</u>

Pooled Funds: In accordance with Education Code Section 41001, the Office of Education maintains substantially all of its cash in the interest bearing El Dorado County Treasurer's Pooled Investment Fund. The Office of Education is considered to be an involuntary participant in an external investment pool. The fair value of the Office of Education's investment in the pool is reported in the financial statements at amounts based upon the Office of Education's prorata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2017, the carrying amount of the District's accounts was \$6,075 and the bank balance was \$4,142, all of which was insured.

Investments: The Cash with Fiscal Agent of \$398,573 in the Building Fund represents debt proceeds that have been set aside for capital projects and the repayment of long-term liabilities. These amounts are held by a third party custodian in the District's name.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2017, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2017, the District had no concentration of credit risk.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2016-2017 fiscal year were as follows:

Transfer from the Cafeteria Fund to the General Fund for indirect costs.	<u>\$ 45,137</u>
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NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2017 is shown below:

	Balance July 1, 2016	Transfers and Additions	Transfers and Deductions	Balance June 30, 2017
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 5,035,967	\$ -	\$ -	\$ 5,035,967
Work-in-process	762,586	1,430,784	126,816	2,066,554
Depreciable:				
Buildings	64,149,710	-	-	64,149,710
Equipment	5,295,348	77,708	-	5,373,056
Site improvements	<u>6,665,320</u>	<u>352,797</u>	<u>-</u>	<u>7,018,117</u>
Totals, at cost	<u>81,908,931</u>	<u>1,861,289</u>	<u>126,816</u>	<u>83,643,404</u>
Less accumulated depreciation:				
Buildings	(19,349,404)	(1,244,933)	-	(20,594,337)
Equipment	(3,872,458)	(276,340)	-	(4,148,798)
Site improvements	<u>(3,061,823)</u>	<u>(220,475)</u>	<u>-</u>	<u>(3,282,298)</u>
Total accumulated depreciation	<u>(26,283,685)</u>	<u>(1,741,748)</u>	<u>-</u>	<u>(28,025,433)</u>
Capital assets, net	<u>\$ 55,625,246</u>	<u>\$ 119,541</u>	<u>\$ 126,816</u>	<u>\$ 55,617,971</u>

Depreciation expense was charged to governmental activities as follows:

Unallocated	<u>\$ 1,741,748</u>
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(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 - LONG-TERM LIABILITIES

General Obligation Bonds: On June 26, 1998, the District issued General Obligation Capital Appreciation Bonds in the amount of \$3,947,612, to construct, repair and expand local schools. Repayment of the bonds will be made from property taxes levied. The bonds bear interest rates ranging from 5.00% to 11.25% and are scheduled to mature in September 2020. Prior to the applicable maturity date, each bond will accrete interest on the principal component. Accreted interest accrued is included as long-term debt in the basic financial statements of the District.

Scheduled payments on Series 1998A General Obligation Bonds are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 382,192	\$ 642,808	\$ 1,025,000
2019	389,789	715,211	1,105,000
2020	399,464	795,535	1,194,999
2021	<u>237,022</u>	<u>512,978</u>	<u>750,000</u>
	<u>\$ 1,408,467</u>	<u>\$ 2,666,532</u>	<u>\$ 4,074,999</u>

On September 9, 2005, the District issued General Obligation Bonds, Election of 1998, Series 2005, in the aggregate principal amount of \$14,234,889. The bonds bear interest rates from 3.50% to 5.59% and are scheduled to mature through September 1, 2030. The bonds were comprised of Current Interest Bonds in the aggregate principal amount of \$12,525,000 and Capital Appreciation Bonds in the principal amount of \$1,709,889. The capital appreciation bonds were issued with maturity dates of September 1, 2020 through September 1, 2027. Prior to the applicable maturity date, each bond will accrete interest on the principal component. Accreted interest accrued is included as long-term debt in the basic financial statements of the District. The Current Interest Bonds were partially refunded by the 2013 General Obligation Refunding Bond. The remaining principal is scheduled to mature through September 1, 2023.

Scheduled payments on Series 2005 General Obligation Bonds are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ -	\$ 607,400	\$ 607,400
2019	-	607,400	607,400
2020	-	607,400	607,400
2021	510,000	607,400	1,117,400
2022	1,400,000	587,000	1,987,000
2023-2024	<u>3,325,000</u>	<u>1,992,917</u>	<u>5,317,917</u>
	<u>\$ 5,235,000</u>	<u>\$ 5,009,517</u>	<u>\$ 10,244,517</u>

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Scheduled payments on Series 2005 GO Capital Appreciation Bonds are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 50,096	\$ 49,904	\$ 100,000
2022	68,711	76,289	145,000
2023-2027	989,402	1,935,598	2,925,000
2028	<u>601,680</u>	<u>1,398,320</u>	<u>2,000,000</u>
	<u>\$ 1,709,889</u>	<u>\$ 3,460,111</u>	<u>\$ 5,170,000</u>

On October 3rd, 2007, the District issued General Obligation Bonds, Election of 1998, Series. 2007, in the aggregate principal amount of \$6,852,070. The bonds bear interest rates from 3.50% to 4.63% and are scheduled to mature through September 1, 2032. The bonds were comprised of Current Interest Bonds in the aggregate principal amount of \$3,050,000 and Capital Appreciation Bonds in the principal amount of \$3,802,070. The capital appreciation bonds were issued with maturity dates of September 1, 2025 through September 1, 2032. Prior to the applicable maturity date, each bond will accrete interest on the principal component. Accreted interest accrued is included as long-term debt in the basic financial statements of the District. The Current Interest Bonds were partially refunded by the 2016 General Obligation Refunding Bond. The remaining principal is scheduled to mature through September 1, 2017.

Scheduled payments on Series 2007 General Obligation Bonds are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	<u>\$ 125,000</u>	<u>\$ 109,375</u>	<u>\$ 234,375</u>

Scheduled payments on Series 2007 GO Capital Appreciation Bonds are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ -	\$ -	\$ -
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023-2027	1,017,270	-	1,017,270
2028-2032	1,979,742	-	1,979,742
2033	<u>805,058</u>	<u>-</u>	<u>805,058</u>
	<u>\$ 3,802,070</u>	<u>\$ -</u>	<u>\$ 3,802,070</u>

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 - LONG-TERM LIABILITIES (Continued)

On May 8th, 2013, the District issued General Obligation Refunding Bonds of 2013 to advance refund a portion of the General Obligation Bonds, Election of 1998, Series 2005 and to pay costs of issuance of the Refunding Bonds. The 2013 General Obligation Refunding Bonds were comprised of Current Interest Bonds for the aggregate principal amount of \$7,610,000. The bonds bear interest rates from 2.0% to 4.0% and are scheduled to mature through September 1, 2030.

Scheduled payments on General Obligation Refunding Bonds of 2013 are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 50,000	\$ 277,000	\$ 327,000
2019	50,000	275,500	325,500
2020	50,000	274,500	324,500
2021	50,000	273,000	323,000
2022	50,000	271,500	321,500
2023-2027	320,000	1,329,600	1,649,600
2028-2031	<u>6,790,000</u>	<u>686,400</u>	<u>7,476,400</u>
	<u>\$ 7,360,000</u>	<u>\$ 3,387,500</u>	<u>\$ 10,747,500</u>

On May 11, 2016, the District issued General Obligation Refunding Bonds of 2016 to advance refund a portion of the General Obligation Bonds, Election of 1998, Series 2007 and to pay costs of issuance of the Refunding Bonds. The 2016 General Obligation Refunding Bonds were comprised of Current Interest Bonds for the aggregate principal amount of \$2,719,000. The bonds bear interest rates of 2.480% and are scheduled to mature through September 1, 2024. As of June 30, 2017, \$2,500,000 of outstanding bonds are considered defeased and were paid off on September 1, 2017 from the required escrow account.

Scheduled payments on General Obligation Refunding Bonds of 2016 are as follows:

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 25,100	\$ 66,346	\$ 91,446
2019	150,700	64,166	214,866
2020	149,700	60,441	210,141
2021	123,500	57,054	180,554
2022	72,500	54,623	127,123
2023-2025	<u>2,166,300</u>	<u>128,936</u>	<u>2,295,236</u>
	<u>\$ 2,687,800</u>	<u>\$ 431,566</u>	<u>\$ 3,119,366</u>

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Certificates of Participation (COP): On May 13, 2010, the District issued 2010 Certificate of Participation, in the aggregate amount of \$8,000,000 with interest rates ranging from 3.00% to 4.25%. The proceeds from the sale of 2010 Certificates of Participations were used to finance the acquisition of an additional school site and to refinance the construction of a middle school by refunding the District's outstanding 2008 Certificate of Participation in addition to paying the cost of issuance. The 2008 Certificates of Participation were paid in full as of October 1, 2010.

Scheduled payments on the Certificates of Participation of 2010 are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 170,000	\$ 354,131	\$ 524,131
2019	175,000	347,331	522,331
2020	185,000	339,894	524,894
2021	190,000	332,031	522,031
2022	200,000	324,431	524,431
2023-2027	1,115,000	1,494,438	2,609,438
2028-2032	1,420,000	1,195,575	2,615,575
2033-2037	1,820,000	795,000	2,615,000
2037-2042	1,830,000	258,500	2,088,500
	<u>\$ 7,105,000</u>	<u>\$ 5,441,331</u>	<u>\$ 12,546,331</u>

Early Retirement Incentive Plan: The District has provided several retirement incentive programs over the past fiscal years. The benefits offered were established each year to meet the District's staffing needs and financial constraints. The following is a schedule of the future payments for the fourteen former employees as determined by the prior agreements:

<u>Year Ending June 30,</u>	<u>Annual Payments</u>
2018	\$ 100,770
2019	<u>78,870</u>
	<u>\$ 179,640</u>

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2017 is shown below:

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2017</u>	<u>Amounts Due Within One Year</u>
Governmental activities:					
General Obligation Bonds	\$ 22,882,237	\$ -	\$ 554,011	\$ 22,328,226	\$ 582,292
Accreted interest	5,805,356	624,105	572,689	5,856,772	642,808
Unamortized Premiums	1,067,019	-	254,179	812,840	165,250
Certificates of Participation	7,265,000	-	160,000	7,105,000	170,000
Early retirement incentives	280,409	-	100,769	179,640	100,770
Net pension liability (Notes 7 and 8)	25,317,282	8,256,718	-	33,574,000	-
Compensated absences	<u>62,398</u>	<u>7,673</u>	<u>30,376</u>	<u>39,695</u>	<u>39,695</u>
Total	<u>\$ 62,679,701</u>	<u>\$ 8,888,496</u>	<u>\$ 1,672,024</u>	<u>\$ 69,896,173</u>	<u>\$ 1,700,815</u>

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the Certificates of Participation are made from the Rescue District Facilities Corporation and Capital Facilities Funds. Payments for the early retirement incentives, net pension liability and the compensated absences are made from the fund for which the related employee worked.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2017 consisted of the following:

	General Fund	Community Facilities District Fund	All Non-Major Funds	Total
Nonspendable:				
Revolving cash fund	\$ 6,075	\$ -	\$ -	\$ 6,075
Prepaid expenditures	3,223	-	-	3,223
Stores inventory	<u>-</u>	<u>-</u>	<u>8,278</u>	<u>8,278</u>
Subtotal nonspendable	<u>9,298</u>	<u>-</u>	<u>8,278</u>	<u>17,576</u>
Restricted:				
Legally restricted programs	672,590	-	228,242	900,832
Capital projects	-	3,687,008	3,429,329	7,116,337
Debt service	<u>-</u>	<u>-</u>	<u>1,556,127</u>	<u>1,556,127</u>
Subtotal restricted	<u>672,590</u>	<u>3,687,008</u>	<u>5,213,698</u>	<u>9,573,296</u>
Assigned:				
7% Board Desired reserve	2,748,806	-	-	2,748,806
Retirement incentive reserve	179,640	-	-	179,640
CalSTRS Liability reserve	800,000	-	-	800,000
CalPERS Liability reserve	300,000	-	-	300,000
Schools Facilities & Modernization	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Subtotal assigned	<u>5,028,446</u>	<u>-</u>	<u>-</u>	<u>5,028,446</u>
Unassigned:				
Reserve for economic uncertainty	1,010,399	-	-	1,010,399
Undesignated	<u>467,664</u>	<u>-</u>	<u>-</u>	<u>467,664</u>
Subtotal unassigned	<u>1,478,063</u>	<u>-</u>	<u>-</u>	<u>1,478,063</u>
Total fund balances	<u><u>\$ 7,188,397</u></u>	<u><u>\$ 3,687,008</u></u>	<u><u>\$ 5,221,976</u></u>	<u><u>\$ 16,097,381</u></u>

(Continued)

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full-time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any three consecutive years of credited service.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for three consecutive years of credited service.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers’ Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2016-17. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 9.205 percent of applicable member earnings for fiscal year 2016-17.

In general, member contributions cannot increase unless members are provided with some type of “comparable advantage” in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this “comparable advantage,” the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

Effective July 1, 2014, with the passage of AB 1469, member contributions for those under the 2% at 60 benefit structure increase from 8.0 percent to a total of 10.25 percent of applicable member earnings, phased in over the next three years. For members under the 2% at 62 benefit structure, contributions will increase from 8.0 percent to 9.205 percent of applicable member earnings, again phased in over three years, if there is no change to normal cost.

Employers – 12.58 percent of applicable member earnings.

In accordance with AB 1469, employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation also gives the board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The CalSTRS employer contribution rate increases effective for fiscal year 2016-17 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Prior Rate</u>	<u>Increase</u>	<u>Total</u>
July 01, 2016	8.25%	4.33%	12.58%
July 01, 2017	8.25%	6.18%	14.43%
July 01, 2018	8.25%	8.03%	16.28%
July 01, 2019	8.25%	9.88%	18.13%
July 01, 2020	8.25%	10.85%	19.10%
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

The District contributed \$1,988,985 to the plan for the fiscal year ended June 30, 2017.

State - 8.828 percent of the members’ creditable earnings from the fiscal year ending in the prior calendar year.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Also as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2046-2047. The CalSTRS state contribution rates effective for fiscal year 2016-17 and beyond are summarized in the table below.

As shown in the subsequent table, the state rate will increase to 4.811 percent on July 1, 2017, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions.

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding(1)</u>	<u>Total State Appropriation to DB Program</u>
July 01, 2016	2.017%	4.311%	2.50%	8.828%
July 01, 2017	2.017%	4.811%(2)	2.50%	9.328%
July 01, 2018 to June 30, 2046	2.017%	(3)	2.50%	(3)
July 1, 2046 and thereafter	2.017%	(3)	2.50%	4.517%(3)

(1) This rate does not include the \$72 million reduction in accordance with Education Code Section 22954.

(2) During its April 2017 meeting, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2017.

(3) The CalSTRS board has limited authority to adjust state contribution rates from July 1, 2017, through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent. Rates in effect prior to July 1, 2014, are reinstated if necessary to address any remaining 1990 unfunded actuarial obligation from July 1, 2046, and thereafter.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 25,564,000
State's proportionate share of the net pension liability associated with the District	<u>14,555,000</u>
Total	<u><u>\$ 40,119,000</u></u>

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2016, the District's proportion was 0.032 percent, which was an increase of 0.003 percent from its proportion measured as of June 30, 2015.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

For the year ended June 30, 2017, the District recognized pension expense of \$3,513,568 and revenue of \$1,276,828 for support provided by the State. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 624,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	2,032,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,627,000	2,056,000
Contributions made subsequent to measurement date	<u>1,988,985</u>	<u>-</u>
Total	<u>\$ 5,647,985</u>	<u>\$ 2,680,000</u>

\$1,988,985 reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2018	\$ (155,107)
2019	\$ (155,107)
2020	\$ 818,164
2021	\$ 508,317
2022	\$ (253,932)
2023	\$ 216,665

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2016 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 experience analysis and June 30, 2015 Actuarial Program Valuation for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2012 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	6.30%
Private Equity	13	9.30
Real Estate	13	5.20
Inflation Sensitive	4	3.80
Fixed Income	12	0.30
Absolute Return / Risk Mitigating Strategies	9	2.90
Cash / Liquidity	2	(1.00)

* 20-year geometric average

(Continued)

RESCUE UNION SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease <u>(6.60%)</u>	Current Discount Rate <u>(7.60%)</u>	1% Increase <u>(8.60%)</u>
District’s proportionate share of the net pension liability	<u>\$ 36,792,000</u>	<u>\$ 25,564,000</u>	<u>\$ 16,238,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B

General Information about the Public Employer’s Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2016.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2017 were as follows:

Members - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2016-17.

Employers - The employer contribution rate was 13.888 percent of applicable member earnings.

The District contributed \$713,134 to the plan for the fiscal year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability of \$8,010,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2016, the District’s proportion was 0.041 percent, which was an increase of 0.002 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$1,056,599. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 345,000	\$ -
Changes of assumptions	-	241,000
Net differences between projected and actual earnings on investments	1,243,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	165,000	59,000
Contributions made subsequent to measurement date	<u>713,134</u>	<u>-</u>
Total	<u>\$ 2,466,134</u>	<u>\$ 300,000</u>

(Continued)

RESCUE UNION SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

\$713,134 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2018	\$ 237,700
2019	\$ 237,700
2020	\$ 653,200
2021	\$ 324,400

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2016 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2016 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016 and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	June 30, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.65%
Consumer Price Inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	51%	5.25%
Global Debt Securities	20	0.99
Inflation Assets	6	0.45
Private Equity	10	6.83
Real Estate	10	4.50
Infrastructure & Forestland	2	4.50
Liquidity	1	(0.55)

* 10-year geometric average

Discount Rate: The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan’s asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

(Continued)

RESCUE UNION SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1% Decrease <u>(6.65%)</u>	Current Discount Rate <u>(7.65%)</u>	1% Increase <u>(8.65%)</u>
District’s proportionate share of the net pension liability	<u>\$ 11,951,000</u>	<u>\$ 8,010,000</u>	<u>\$ 4,728,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 - JOINT POWERS AGREEMENT

Schools Insurance Authority: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

The following is a summary of financial information for SIA at June 30, 2017:

Total assets	\$ 142,030,687
Total liabilities	\$ 68,147,857
Total net position	\$ 73,882,830
Total revenues	\$ 54,917,755
Total expenses	\$ 47,903,083
Change in net position	\$ 7,014,672

The relationship between the District and the Joint Powers Authority is such that the Joint Powers Authority is not component unit of the District for financial reporting purposes.

NOTE 10 - CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under terms of the grants, it is management’s opinion that any required reimbursements of future revenue offsets subsequently determined will not have a material effect on the District’s financial position or results of operations.

(Continued)

NOTE 11 - SUBSEQUENT EVENTS

2017 Certificate of Participation

In August 2017, the District issued the 2017 Certificates of Participation, in the amount of \$5,355,000, with interest rates between 2.00% and 3.25% and maturing in October 2017. These certificates were issued to finance the acquisition and improvement of real property to be used by the District for educational facilities.

REQUIRED SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2017

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 17,033,219	\$ 16,744,230	\$ 16,744,230	\$ -
Local sources	<u>10,175,763</u>	<u>10,935,868</u>	<u>10,935,868</u>	<u>-</u>
Total LCFF	<u>27,208,982</u>	<u>27,680,098</u>	<u>27,680,098</u>	<u>-</u>
Federal sources	568,163	586,978	586,978	-
Other state sources	3,102,121	2,959,200	2,959,200	-
Other local sources	<u>1,301,813</u>	<u>2,157,069</u>	<u>2,157,069</u>	<u>-</u>
Total revenues	<u>32,181,079</u>	<u>33,383,345</u>	<u>33,383,345</u>	<u>-</u>
Expenditures:				
Current:				
Certificated salaries	15,675,127	16,005,714	16,005,714	-
Classified salaries	5,718,588	5,709,568	5,709,568	-
Employee benefits	7,314,698	6,742,653	6,742,653	-
Books and supplies	1,944,299	2,379,652	2,379,652	-
Contract services and operating expenditures	2,235,457	2,522,950	2,522,950	-
Other outgo	123,685	307,256	307,256	-
Capital outlay	<u>57,334</u>	<u>57,300</u>	<u>57,300</u>	<u>-</u>
Total expenditures	<u>33,069,188</u>	<u>33,725,093</u>	<u>33,725,093</u>	<u>-</u>
Deficiency of revenues under expenditures	<u>(888,109)</u>	<u>(341,748)</u>	<u>(341,748)</u>	<u>-</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>45,137</u>	<u>45,137</u>	<u>-</u>
Change in fund balance	(888,109)	(296,611)	(296,611)	-
Fund balance, July 1, 2016	<u>7,485,008</u>	<u>7,485,008</u>	<u>7,485,008</u>	<u>-</u>
Fund balance, June 30, 2017	<u><u>\$ 6,596,899</u></u>	<u><u>\$ 7,188,397</u></u>	<u><u>\$ 7,188,397</u></u>	<u><u>\$ -</u></u>

See accompanying notes to required supplementary information.

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2017

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
District's proportion of the net pension liability	0.033%	0.029%	0.032%
District's proportionate share of the net pension liability	\$ 19,284,210	\$ 19,550,490	\$ 25,564,000
State's proportionate share of the net pension liability associated with the District	<u>11,486,000</u>	<u>10,340,000</u>	<u>14,555,000</u>
Total net pension liability	<u>\$ 30,770,210</u>	<u>\$ 29,890,490</u>	<u>\$ 40,119,000</u>
District's covered payroll	\$ 15,167,952	\$ 14,730,169	\$ 15,752,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	127.00%	145.04%	162.29%
Plan fiduciary net position as a percentage of the total pension liability	77.00%	74.02%	70.04%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2017

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
District's proportion of the net pension liability	0.040%	0.039%	0.041%
District's proportionate share of the net pension liability	\$ 4,529,622	\$ 5,766,792	\$ 8,010,000
District's covered payroll	\$ 4,205,000	\$ 4,332,000	\$ 4,866,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.00%	133.12%	164.61%
Plan fiduciary net position as a percentage of the total pension liability	83.00%	79.43%	73.89%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 For the Year Ended June 30, 2017

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$ 1,251,356	\$ 1,690,196	\$ 1,988,985
Contributions in relation to the contractually required contribution	<u>(1,251,356)</u>	<u>(1,690,196)</u>	<u>(1,988,985)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 14,730,169	\$ 15,752,000	\$ 23,695,000
Contributions as a percentage of covered payroll	8.25%	10.73%	12.58%

All years prior to 2015 are not available.

(Continued)

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2017

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$ 481,183	\$ 576,424	\$ 713,134
Contributions in relation to the contractually required contribution	<u>(481,183)</u>	<u>(576,424)</u>	<u>(713,134)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 4,332,000	\$ 4,866,000	\$ 5,135,000
Contributions as a percentage of covered payroll	11.11%	11.85%	13.89%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

RESCUE UNION SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of the District's Proportionate Share of the Net Pension Liability

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

C - Schedule of the District's Contributions

The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

D - Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

E - Changes of Assumptions

The discount rate for Public Employer's Retirement Fund B was 7.50, 7.65, and 7.65 percent in the June 30, 2013, 2014, and 2015 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2017

	Cafeteria Fund	Building Fund	Rescue District Facilities Corporation Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest Redemption Fund	Total
ASSETS							
Cash in County Treasury	\$ 15,042	\$ 29,543	\$ 1,074,582	\$ 1,626,274	\$ 301,312	\$ 1,556,127	\$ 4,602,880
Cash with fiscal agent	-	398,573	-	-	-	-	398,573
Receivables	218,883	-	-	-	-	-	218,883
Stores inventory	<u>8,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,278</u>
Total assets	<u>\$ 242,203</u>	<u>\$ 428,116</u>	<u>\$ 1,074,582</u>	<u>\$ 1,626,274</u>	<u>\$ 301,312</u>	<u>\$ 1,556,127</u>	<u>\$ 5,228,614</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	<u>\$ 5,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 825</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 6,638</u>
Fund balances:							
Nonspendable	8,278	-	-	-	-	-	8,278
Restricted	<u>228,242</u>	<u>428,116</u>	<u>1,074,582</u>	<u>1,625,449</u>	<u>301,182</u>	<u>1,556,127</u>	<u>5,213,698</u>
Total fund balances	<u>236,520</u>	<u>428,116</u>	<u>1,074,582</u>	<u>1,625,449</u>	<u>301,182</u>	<u>1,556,127</u>	<u>5,221,976</u>
Total liabilities and fund balances	<u>\$ 242,203</u>	<u>\$ 428,116</u>	<u>\$ 1,074,582</u>	<u>\$ 1,626,274</u>	<u>\$ 301,312</u>	<u>\$ 1,556,127</u>	<u>\$ 5,228,614</u>

RESCUE UNION SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2017

	Cafeteria Fund	Building Fund	Rescue District Facilities Corporation Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest Redemption Fund	Total
Revenues:							
Federal sources	\$ 426,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426,295
Other state sources	22,163	-	-	-	-	-	22,163
Other local sources	<u>709,316</u>	<u>2,772</u>	<u>10,253</u>	<u>551,637</u>	<u>4,097</u>	<u>1,804,796</u>	<u>3,082,871</u>
Total revenues	<u>1,157,774</u>	<u>2,772</u>	<u>10,253</u>	<u>551,637</u>	<u>4,097</u>	<u>1,804,796</u>	<u>3,531,329</u>
Expenditures:							
Current:							
Classified salaries	432,000	-	-	24,564	-	-	456,564
Employee benefits	111,508	-	-	8,073	-	-	119,581
Books and supplies	505,394	-	-	-	-	-	505,394
Contract services and operating expenditures	69,337	-	10	37,347	-	-	106,694
Capital outlay	-	34,728	310,147	-	1,320,950	-	1,665,825
Debt service:							
Principal retirement	-	-	60,000	100,000	-	1,126,700	1,286,700
Interest	<u>-</u>	<u>-</u>	<u>135,219</u>	<u>223,972</u>	<u>-</u>	<u>599,351</u>	<u>958,542</u>
Total expenditures	<u>1,118,239</u>	<u>34,728</u>	<u>505,376</u>	<u>393,956</u>	<u>1,320,950</u>	<u>1,726,051</u>	<u>5,099,300</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,535</u>	<u>(31,956)</u>	<u>(495,123)</u>	<u>157,681</u>	<u>(1,316,853)</u>	<u>78,745</u>	<u>(1,567,971)</u>
Other financing uses:							
Transfers out	<u>(45,137)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(45,137)</u>
Net change in fund balances	(5,602)	(31,956)	(495,123)	157,681	(1,316,853)	78,745	(1,613,108)
Fund balances, July 1, 2016	<u>242,122</u>	<u>460,072</u>	<u>1,569,705</u>	<u>1,467,768</u>	<u>1,618,035</u>	<u>1,477,382</u>	<u>6,835,084</u>
Fund balances, June 30, 2017	<u>\$ 236,520</u>	<u>\$ 428,116</u>	<u>\$ 1,074,582</u>	<u>\$ 1,625,449</u>	<u>\$ 301,182</u>	<u>\$ 1,556,127</u>	<u>\$ 5,221,976</u>

RESCUE UNION SCHOOL DISTRICT
ORGANIZATION
June 30, 2017

Rescue Union School District, is located in Rescue, California. As of June 30, 2017, the District was operating five elementary schools and two middle schools.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Nancy Brownell	President	December 2018
Kim White	Vice President	December 2018
Suzanna George	Clerk	December 2018
Stephanie Kent	Member	December 2020
Tagg Neal	Member	December 2020

ADMINISTRATION

Cheryl Olson
Superintendent

Sean Martin
Assistant Superintendent of Business Services

Dave Scroggins
Assistant Superintendent of Curriculum and Instruction

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2017

	Second Period <u>Report</u>	Annual <u>Report</u>
Certificate Number:	AC59526B	BCAD7918
Elementary:		
Transitional Kindergarten through Third	1,467	1,475
Fourth through Sixth	1,219	1,220
Seventh and Eighth	925	923
Special Education	<u>4</u>	<u>7</u>
ADA Totals	<u><u>3,615</u></u>	<u><u>3,625</u></u>

See accompanying notes to supplementary information.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2017

<u>Grade Level</u>	<u>Statutory Minutes Require- ment</u>	<u>2016-17 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	51,500	180	In Compliance
Grade 2	50,400	51,500	180	In Compliance
Grade 3	50,400	54,600	180	In Compliance
Grade 4	54,000	54,600	180	In Compliance
Grade 5	54,000	54,960	180	In Compliance
Grade 6	54,000	54,960	180	In Compliance
Grade 7	54,000	54,960	180	In Compliance
Grade 8	54,000	54,960	180	In Compliance

See accompanying notes to supplementary information.

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2017

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Education - Passed through California Department of Education</u>			
	English Language Acquisition Cluster:		
84.365	ESEA: Title III, Limited English Proficiency Student Program	14346	\$ 12,811
84.365	ESEA: Title III, Immigrant Education Program	15146	<u>2,783</u>
	Subtotal English Language Acquisition Cluster		<u>15,594</u>
<u>U.S. Department of Education - Passed Through El Dorado County Office of Education</u>			
	Special Education Cluster:		
84.027	IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	256,841
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	152,565
84.367	ESEA: Title II, Part A, Improving Teacher Quality	14341	47,835
84.196	ESEA: Title X, McKinney-Vento Homeless Assistance	14332	<u>625</u>
	Total U.S. Department of Education		<u>473,460</u>
<u>U.S. Department of Agriculture - Passed through El Dorado County Office of Education</u>			
10.665	Forest Reserve Funds	10044	<u>48,103</u>
<u>U.S. Department of Agriculture - Passed through The California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	National School Lunch (Sec 4 and Sec 11)	13523/13524	365,804
10.553	School Breakfast Basic	13525	10,863
10.553	Especially Needy School Breakfast	13526	<u>49,628</u>
	Subtotal Child Nutrition Cluster		<u>426,295</u>
	Total U.S. Department of Agriculture		<u>474,398</u>

(Continued)

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2017

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Health Care Services</u>			
	Title XIX Medicaid Cluster:		
93.778	Medi-Cal Billing Option	10013	\$ 13,035
93.778	Medi-Cal Assistance Program (MAA)	10060	<u>67,690</u>
	Total U.S. Department of Health and Human Services		<u>80,725</u>
	Total Federal Awards		<u>\$ 1,028,583</u>

See accompanying notes to supplementary information.

RESCUE UNION SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

There were no audit adjustments proposed to any funds of the District.

See accompanying notes to supplementary information.

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 For the Year Ended June 30, 2017
 (UNAUDITED)

	(Budget) <u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ <u>32,632,549</u>	\$ <u>33,428,482</u>	\$ <u>33,609,474</u>	\$ <u>29,313,374</u>
Expenditures (Total Outgo)	<u>33,711,363</u>	<u>33,725,093</u>	<u>31,852,869</u>	<u>30,785,959</u>
Change in fund balance	\$ <u>(1,078,814)</u>	\$ <u>(296,611)</u>	\$ <u>1,756,605</u>	\$ <u>(1,472,585)</u>
Ending fund balance	\$ <u>6,109,583</u>	\$ <u>7,188,397</u>	\$ <u>7,485,008</u>	\$ <u>5,728,403</u>
Available reserves	\$ <u>1,433,704</u>	\$ <u>1,478,063</u>	\$ <u>955,586</u>	\$ <u>3,078,596</u>
Designated for economic uncertainties	\$ <u>1,009,845</u>	\$ <u>1,010,399</u>	\$ <u>955,586</u>	\$ <u>3,078,596</u>
Undesignated fund balance	\$ <u>423,859</u>	\$ <u>467,664</u>	\$ <u>-</u>	\$ <u>-</u>
Available reserves as percentages of total outgo	<u>4.26%</u>	<u>4.38%</u>	<u>3.0%</u>	<u>10.0%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ <u>73,550,173</u>	\$ <u>69,896,173</u>	\$ <u>61,612,682</u>	\$ <u>60,654,383</u>
Average daily attendance at P-2,	<u>3,518</u>	<u>3,615</u>	<u>3,580</u>	<u>3,600</u>

The General Fund fund balance has decreased by \$12,591 over the past three years. The fiscal year 2017-2018 budget projects an decrease of \$1,078,814. For a district this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2017, the District met this requirement.

Total long-term liabilities has increased by \$9,241,790 over the past two years.

Average daily attendance has increased by 15 over the past two years. An decrease of 97 ADA is projected for the 2017-2018 fiscal year.

See accompanying notes to supplementary information.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2017

Charter Schools Chartered by District

Included in District
Financial Statements, or
Separate Report

There are currently no Charter Schools in the District.

RESCUE UNION SCHOOL DISTRICT
 NOTES TO SUPPLEMENTARY INFORMATION
 June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of the District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2017.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 1,013,273
Add: Medi-Cal Billing Option funds spent from prior year awards	93.778	13,230
Medi-Cal Administrative Activities funds spent from prior year awards	93.778	<u>2,080</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 1,028,583</u>

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

(Continued)

RESCUE UNION SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2017-2018 fiscal year, as required by the State Controller's Office.

F - Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2017, the District did not adopt this program.

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Board of Trustees
 Rescue Union School District
 Rescue, California

Report on Compliance with State Laws and Regulations

We have audited Rescue Union School District's compliance with the types of compliance requirements described in the State of California's *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2017.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Mental Health Expenditures	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	No, see below
After School Education and Safety Program:	
General requirements	No, see below
After school	No, see below
Before school	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	No, see below
Attendance, for charter schools	No, see below
Mode of Instruction, for charter schools	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Annual Instructional Minutes - Classroom-Based, for charter schools	No, see below
Charter School Facility Grant Program	No, see below

(Continued)

We did not perform testing for Independent Study because the ADA was under the level which required testing.

We did not perform testing for Continuation Education because the District does not operate the program.

We did not perform any procedures related to the Early Retirement Incentive Program because the District did not offer this program in the current year.

We did not perform procedures related to Juvenile Court Schools because the District does not offer Juvenile Court Schools.

We did not perform procedures related to Middle or Early College High Schools because the District does not offer Middle or Early College High Schools.

We did not perform procedures related to California Clean Energy Jobs Act because the District did not expend funds related to the California Clean Energy Jobs Act.

We did not perform procedures related to the After School Education and Safety Program, as the District does not operate an After School Education and Safety Program.

We did not perform procedures related to the Independent Study-Course Based Program, as the District does not operate an Independent Study-Course Based Program.

The District submitted all required immunization assessment reports to the California Department of Public Health; therefore, we did not perform any procedures related to this requirement.

The District does not have any Charter Schools; therefore, we did not perform any of the testing required for charter schools.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on Rescue Union School District's compliance with state laws and regulations, as listed above of based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of California's *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Rescue Union School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Rescue Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Rescue Union School District's compliance.

Opinion with Compliance with State Laws and Regulations

In our opinion, Rescue Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2017.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 5, 2017

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Rescue Union School District
Rescue, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rescue Union School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Rescue Union School District's basic financial statements, and have issued our report thereon dated December 5, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rescue Union School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rescue Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Rescue Union School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified a deficiency in internal control that was communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2017-001.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rescue Union School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Rescue Union School District's Response to Finding

Rescue Union School District's response to the finding identified in our audit is described in the accompanying Schedule of Audit Findings and Questioned Costs. Rescue Union School District's response was not subjected to the auditing procedures applied in the audit of the financial statement's and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 5, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE

Board of Trustees
Rescue Union School District
Rescue, California

Report on Compliance for Each Major Federal Program

We have audited Rescue Union School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Rescue Union School District's major federal programs for the year ended June 30, 2017. Rescue Union School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Rescue Union School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Rescue Union School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Rescue Union School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Rescue Union School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

(Continued)

Report on Internal Control Over Compliance

Management of Rescue Union School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Rescue Union School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rescue Union School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP

Crowe Horwath LLP

Sacramento, California
December 5, 2017

FINDINGS AND RECOMMENDATIONS

RESCUE UNION SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified not considered to be material weakness(es)? _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiency(ies) identified not considered to be material weakness(es)? _____ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.553	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes _____ No

STATE AWARDS

Type of auditor's report issued on compliance for state programs: Unmodified

(Continued)

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

2017-001 DEFICIENCY - INTERNAL CONTROLS - PAYROLL (30000)

Criteria

Sound accounting policies require an internal control system be in place to ensure each transaction is complete, accurate and reviewed by a knowledgeable person prior to processing.

Condition

Changes to employee payroll data are not subsequently reviewed by an individual independent of who made the change. The payroll check run by the County Office of Education is not reviewed and agreed back to the payroll prelist.

Effect

There exists opportunity for error or fraud to be committed related to payroll accounts.

Cause

The design of controls within the payroll department does not mitigate the potential for fraud or error in payroll.

Fiscal Impact

Not determinable.

Recommendation

Crowe recommends the District run a payroll status change report with each payroll register and tie all changes to employee master files. Furthermore, Crowe recommends that the District agree the check run report from the County Office of Education back to the payroll prelist to ensure payroll is accurately disbursed as originally reviewed and intended.

Views of Responsible Officials and Planned Corrective Actions

The District has taken action and created revised procedures regarding review of payroll changes and verification of the check run to payroll prelists.

Payroll changes are now reviewed prior to authorization of release of payroll by a staff member independent of who made the change. This independent staff member ties out the changes from the prior payroll period to the current one.

The staff has also implemented procedures to review the payroll run when received from the County Office of Education to the submitted prelist to ensure they match.

(Continued)

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION III- FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

RESCUE UNION SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
No matters were reported.		

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Facilities – Appointing Members of Surplus Property 7-11 Committee

BACKGROUND:

Prior to the sale or lease of District-owned property, the Board of Trustees must appoint an advisory committee consisting of no less than seven (7) members and no more than eleven (11) members in accordance with the criteria set forth in Education Code 17389. The committee's purpose is to advise the Board in developing Districtwide policies and procedures in the use or disposition of school buildings or space not needed for school purposes (Ed. Code 17387, 17388).

The 7-11 Advisory Committee has the duty of reviewing projected District enrollment to determine the amount of surplus space and real property, establishing a priority list of surplus space and real property that will be acceptable to the community; causing to have circulated throughout the attendance area the priority list and provide for hearings of community input to the community on acceptable uses; making a final determination of limits of tolerance of use; and forwarding a written report recommending a determination of whether real property is surplus and recommending uses of surplus space and real property (Ed. Code 17390).

The 7-11 committee must have a minimum of seven and up to eleven candidates should represent each of the following:

- the ethnic, age group, and socioeconomic composition of the District;
- the business community, such as store owners, managers, or supervisors;
- landowners or renters, with preference given to representatives of neighborhood associations;
- teachers;
- administrators;
- parents of students; and
- persons with expertise in environmental impact, legal contracts, building codes, and land use planning, including, but not limited to, knowledge of the zoning and other land use restrictions of the cities and counties in which the surplus space and real property is located. (Ed. Code, §§ 17388, 17389.)

The committee's recommendation is advisory only and need not be implemented by the Board.

STATUS:

On February 9, 2016, the board passed resolution 16-01 creating a district advisory committee to review and recommend the best use of the surplus space and real property of the District; however, no committee members were appointed and no meetings have been convened.

The Board of Trustees at the November 8, 2017 board meeting requested staff should prepare a list of candidates that the Board of Trustees can approve at the December regular meeting.

FISCAL IMPACT:

N/A

BOARD GOAL(S):

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal V – FACILITY/HOUSING:

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

RECOMMENDATION:

Board is to approve the following list of candidates to be appointed to the 7-11 Advisory Committee with a tentative first meeting date in January 2018.

1. Nicole Craghead
2. Efrain Mercado
3. Hope Migliaccio
4. Monica Krakow
5. Laurisa Stuart
6. John Thompson
7. Karl Weiland
8. Scott Dawson

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM: MARINA VILLAGE MIDDLE SCHOOL
TWO-STORY CLASSROOM PROJECT**

**Change Order(s) # 1-4
Carter Kelly, Inc.**

BACKGROUND:

In January of 2017, the Governing Board of the Rescue Union School District established an RFQ and RFP from qualified providers of Lease-Leaseback (“L/LB”) construction services for the *Construction of a Two-Story Classroom Building, Sitework and Modernization Project at Marina Village Middle School*. The District received qualification packets from five construction services firms, all of whom were prequalified to submit a fee based proposal on the Project. Subsequently, three of the construction services firms submitted a fee based proposal on the project by which contracts will be awarded by the Board under the provisions of Education Code 17406 *et seq.*

Through the facility planning process, the District identified modernization projects throughout the District including the construction of a two-story classroom building at Marina Village Middle School. The estimated construction cost of the Marina Village Two-Story Classroom Building Project is approximately \$6.5 million.

- **Marina Village Middle School:**

The District expand the permanent capacity on the campus of Marina Village Middle School, a District-owned site located at 1901 Francisco Drive, El Dorado Hills, California 95762 by constructing a new two-story classroom building and completing other site work, and modernization work related to the Project.

On March 14, 2017, the Governing Board passed Resolution #17-07 delegating to the Superintendent, or their designee, the authority to enter into the Lease Leaseback Contract for Construction Services, the Site Lease, and Sublease Agreement and other acts relating to the Marina Village Two-Story Classroom Project with Carter-Kelly Inc. who provided the best value in the competitive procurement process as directed under the provisions of Education Code 17406 *et seq.*

The District received approval of the plans from the Division of State Architects (DSA) on March 8, 2017 allowing Carter-Kelly Inc. to determine its Guaranteed Maximum Price (GMP) on the Marina Village Two-Story Classroom Project once bids were submitted by qualified sub-contractors. The total construction cost for the project is \$6,486,004. In addition, the LLB Construction Services Contract with Carter-Kelly Inc. at 11.5% is \$745,890, thereby generating a Guaranteed Maximum Price (GMP) of \$7,231,894. This contract was approved by the board at the June 13, 2017 meeting.

STATUS:

Carter Kelly, Inc. has begun the construction of the two-story classroom project and site work at Marina Village Middle School and has submitted Change Orders #1-4 for a net increase of \$28,146.00 to the contract.

Change Order # 1 – Power to P11 - \$8,131.00

Change Order #2 – Relocation of Fire Alarm Conduits - \$6,183.00

Change Order #3 – Credit for elimination of trenching for portables – (\$27,581.00)

Change Order #4 – Upgrade of windows to aluminum frame - \$41,413.00

FISCAL IMPACT:

The Total cost of Change Orders #1-4 is \$28,146.00. When added to the current contract amount, the new contract will be \$7,260,040.00.

BOARD GOAL(S):

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal V - FACILITY / HOUSING:

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Local Control Accountability Plan

GOAL 6:

The District will create and maintain facilities and grounds that are safe, clean and conducive to the learning process.

RECOMMENDATION:

Board of Trustees approve Change Orders #1-4 for \$28,146.00 to the contract with Carter Kelly, Inc., General Contractor for the Marina Village two-story classroom building project.

Carter-Kelly, Inc.

CHANGE ORDER

No. 00001

P.O. Box 1477
Placerville, CA 95667

Phone: 530-621-0950
Fax: 530-621-2344

TITLE: Owner CO1 power to P11

DATE: 08/07/2017

PROJECT: Marina Village Portable Replacement

JOB:

TO: Attn: Phil Jones
Rescue Union School District
2390 Bass Lake Road
Rescue, CA 95672

CONTRACT NO: 26

Phone: 530-672-4302 Fax: 530-677-5182

Item	Description	Stock#	Quantity	Units	Unit Price	Tax Rate	Tax Amount	Net Amount
00001	Provide power to portable classroom P 11, per response to RF1 8		1.000		\$8,131.00	0.00%	\$0.00	\$8,131.00

Unit Cost: \$8,131.00
Unit Tax: \$0.00
Total: \$8,131.00

The Original Contract Sum was	\$7,231,894.00
Net Change by Previously Authorized Requests and Changes	\$0.00
The Contract Sum Prior to This Change Order was	\$7,231,894.00
The Contract Sum Will be Increased	\$8,131.00
The New Contract Sum Including This Change Order	\$7,240,025.00
The Contract Time Will Not be Changed	
The Date of Substantial Completion as of this Change Order Therefore is	

ACCEPTED:

Rescue Union School District

Carter-Kelly, Inc.

CALIFORNIA DESIGN WEST

By: _____
Phil Jones

By: 
Carl Dingle

By: _____
Anne Perkins

Date: 08/07/2017

Date: 08/07/2017

Date: 08/07/2017

CONTRACTOR PROPOSAL – COST BREAKDOWN

California Design West
Marina Village

8/4/2017



DESCRIPTION OF WORK: Additional work per response to RFI 8 Power to portable P11

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent -	93	1	\$93
Carpenters / Cement Masons	91		\$0
Laborer	85		\$0

TOTAL DIRECT LABOR			\$93
OVERHEAD PROFIT/FEE@		15%	\$14
		TOTAL FOR LABOR	\$107

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT

TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@		10%	\$0
		TOTAL FOR MATERIAL	\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT

TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@		10%	\$0
		TOTAL FOR EQUIPMENT	\$0

IV. SUBCONTRACTORS		\$ AMOUNT
Alessandro Electric		\$7,642

TOTAL DIRECT SUBCONTRACTOR		\$7,642
OVERHEAD PROFIT/FEE@		5%
		TOTAL FOR SUBCONTRACTOR
		\$382
		\$8,024

COST PROPOSAL TOTAL	\$8,131
---------------------	---------

COMPANY: Carter-Kelly, Inc

SIGNATURE:

PRINT NAME: Carl Dingle

TITLE: Project Manager

Alessandro

ELECTRIC INC.

Proposed Change Order			
Project: Marina Village	PCO #:	<u>1</u>	ASI
	DATE:	<u>6/16/17</u>	RFI

The reason for this Change Request is: (check one and fill in the blanks)

 This responds to a CM-issued Proposed Change Order/Request for Proposal

XX Scope has changed due to a response to Request for Information (RFI) # 8

 OTHER:

DESCRIPTION OF CHANGE:

Power to P11

Requested Cost Change: \$7,642

Requested Schedule Change: Increase / Decrease: 4 calendar days.

Contractor Signature: *Clint Alvarado* Date: 6/16/17

 Accepted
(PCO/WO to follow)

 Resubmit per comments
(Use same CR #)

 Rejected
(See Comments)



Job ID: JOB-02471
Project: marina village



CO: CO-0001: RFI #8 Power to P11

Top Sheet Report

16 Jun 2017 11:29:37

Tax Rate status: Default

Bid Name: PCO

Bid Template: BASIC CHANGE ORDER

Description	Column 1	Column 2
DIRECT LABOR HRS	45.84	
DIRECT LABOR DOLLARS		3,940.79
INDIRECT LABOR HRS		
INDIRECT LABOR DOLLARS		
LABOR TAX		
MATERIAL DOLLARS		2,492.33
QUOTES DOLLARS		
MATERIAL & QUOTE TAX		211.85
DJC		
SUBCONTRACTS TOTAL		
EQUIPMENT TOTAL		
EQUIP/SUBCONTRACT TAX		
OVERHEAD TOTAL		996.74
PROFIT TOTAL		
MISC TOTAL		

Bid Memo:

Bid Total: 7,641.70

Job ID: JOB-02471
 Project: marina village



CO: CO-0001: RFI #8 Power to P11

Summary by Item Number

16 Jun 2017 10:58:13

Item #	Size	Description	Q/M	Quantity	U/M	Mat Unit	Mat Result	Labor Unit	Lab Result
1		HARDWARE KIT	M	1	EA	455.0000	455.00	2.0000	2.00
10005	2	GRC	M	100	FT	5.4202	542.02	0.1209	12.09
20144	2	GRC 90-DEG ELBOW	M	3	EA	43.0352	129.11	1.2750	3.83
20172	2	GRC 45-DEG ELBOW	M	2	EA	22.7682	45.54	1.2750	2.55
30082	2	GRC THREADLESS CONDUIT CONNECTOR	M	1	EA	81.0928	81.09	1.0500	1.05
30092	2	GRC 3 PIECE ERICKSON COUPLING (UNION)	M	2	EA	71.9377	143.88	0.6000	1.20
40121	2	LOCKNUT	M	4	EA	0.5127	2.05	0.1575	0.63
40229	2	GRD BUSHING INSULATED	M	2	EA	21.5859	43.17	0.4500	0.90
50078	2	LIQUIDTITE CONDUIT	M	8	FT	3.9556	31.65	0.2100	1.68
50100	2	LIQUIDTITE STRAIGHT CONNECTOR	M	4	EA	13.1279	52.51	0.4410	1.76
70044	1.	THHN/THWN CU (STR)	M	300	FT	1.3365	400.96	0.0143	4.28
70148	6.	GREEN THHN CU (GRD 200A)	M	100	FT	0.4571	45.71	0.0083	0.83
100176	6.	WIRE TERMINATION	M	2	EA	0.0000	0.00	0.1800	0.36
100180	1.	WIRE TERMINATION	M	6	EA	0.0000	0.00	0.2700	1.62
160190	3/8 X 1 1/4"	3/8X1-1/4 FENDER WASHER	M	40	EA	0.1739	6.96	0.0015	0.06
160318	3/8-16 X 1 1/4"	3/8 X 1-1/4 HH Z-PLTD MACH TAP BOLT	M	20	EA	0.1585	3.17	0.0900	1.80
160490	3/8 x 2 1/2"	LAG BOLT	M	20	EA	0.2639	5.28	0.0450	0.90
180128	100/2	BOLT-ON BREAKER	M	1	EA	292.5000	292.50	0.9450	0.94
240010	1 5/8" x 7/8"H	U-STRUT SGL-CHNL 12G STD GALV	M	20	FT	1.7670	35.34	0.1200	2.40
240012	1 5/8" x 1 5/8"H	U-STRUT SGL-CHNL 12G STD GALV	M	20	FT	1.7670	35.34	0.1200	2.40
240049	2	GRC STRUT CLAMP GALV	M	10	EA	1.4892	14.89	0.0525	0.53
240199	3/8 -16EG	U-STRUT SPRING NUT (1 5/8H)	M	20	EA	1.1319	22.64	0.0900	1.80
240910	5"H X 6"W X20.2"L	DB20 DURA-BLOK BASE W/14G 1" GALV CHANNE	M	2	EA	51.7660	103.53	0.1200	0.24
Phase/Group totals:							2,492.33		45.84
Job totals:							2,492.33		45.84

Alessandro Electric Inc.

4009 Vista Park Ct.
 Sacramento, CA 95834

Phone: 916-283-6966

Web: www.alessandroelectric.com

Carter-Kelly, Inc.

CHANGE ORDER

No. 00002

P.O. Box 1477
Placerville, CA 95667

Phone: 530-621-0950
Fax: 530-621-2344

TITLE: Owner CO 2 relocate FA in footings

DATE: 08/07/2017

PROJECT: Marina Village Portable Replacement

JOB:

TO: Attn: Phil Jones
Rescue Union School District
2390 Bass Lake Road
Rescue, CA 95672

CONTRACT NO: 26

Phone: 530-672-4302 Fax: 530-677-5182

Item	Description	Stock#	Quantity	Units	Unit Price	Tax Rate	Tax Amount	Net Amount
00001	Relocate existing fire alarm conduits that found at location of new footings' per response to RFI 17		1.000		\$6,183.00	0.00%	\$0.00	\$6,183.00

Unit Cost: \$6,183.00
Unit Tax: \$0.00
Total: \$6,183.00

The Original Contract Sum was	\$7,231,894.00
Net Change by Previously Authorized Requests and Changes	\$8,131.00
The Contract Sum Prior to This Change Order was	\$7,240,025.00
The Contract Sum Will be Increased	\$6,183.00
The New Contract Sum Including This Change Order	\$7,246,208.00
The Contract Time Will Not be Changed	
The Date of Substantial Completion as of this Change Order Therefore is	

ACCEPTED:

Rescue Union School District

Carter-Kelly, Inc.

CALIFORNIA DESIGN WEST

By: _____
Phil Jones

By: 
Carl Dingle

By: _____
Anne Perkins

Date: 08/07/2017

Date: 08/07/2017

Date: 08/07/2017

CONTRACTOR PROPOSAL – COST BREAKDOWN

California Design West

Marina Village

Date: 8/4/17



DESCRIPTION OF WORK: Additional work required per response to RFI 17, conduits in footing line

I. CKI LABOR	RATE	HOUR(S)	\$ AMOUNT
CLASSIFICATION			
Superintendent -	93	1	\$93
Carpenters / Cement Masons	91	2	\$182
Laborer	85	2	\$170

TOTAL DIRECT LABOR			\$445
OVERHEAD PROFIT/FEE@		15%	\$67
		TOTAL FOR LABOR	\$512

II. CKI MATERIAL	QUANTITY	UNIT PRICE	\$ AMOUNT

TOTAL DIRECT MATERIAL			\$0
OVERHEAD PROFIT/FEE@		10%	\$0
		TOTAL FOR MATERIAL	\$0

III. CKI EQUIPMENT	RATE	Months	\$ AMOUNT

TOTAL DIRECT EQUIPMENT			\$0
OVERHEAD PROFIT/FEE@		10%	\$0
		TOTAL FOR EQUIPMENT	\$0

IV. SUBCONTRACTORS		\$ AMOUNT
Alessandro Electric		\$5,401

TOTAL DIRECT SUBCONTRACTOR			\$5,401
OVERHEAD PROFIT/FEE@		5%	\$270
		TOTAL FOR SUBCONTRACTOR	\$5,671

COST PROPOSAL TOTAL	\$6,183
---------------------	---------

COMPANY: Carter-Kelly, Inc

SIGNATURE:

PRINT NAME: Carl Dingle

TITLE: Project Manager

Alessandro

ELECTRIC INC.

Proposed Change Order

Project: Marina Village

PCO #: 02 ASI

DATE: 7/20/2017 RFI

RFI-17

The reason for this Change Request is: (check one and fill in the blanks)

This responds to a CM-issued Change Order Request

Scope has changed due to a response to Request for Information (RFI) #

RFI-17

OTHER: _____

DESCRIPTION OF CHANGE:

Rerouted (7) 1" underground fire alarm conduits in conflict with building's West footing.

Requested Cost Change: \$5,401.00

Requested Schedule Change: Increase / Decrease: 3 calendar days.

Contractor Signature: *Chris Alessandro* Date: 7/20/2017

Accepted
(PCO/WO to follow)

Resubmit per comments
(Use same CR #)

Rejected
(See Comments)



Job ID: JOB-02471
 Project: marina village



CO: CO-0002: Fire Alarm pathway footing conflict

Summary by Item Number

20 Jul 2017 10:48:05

Item #	Size	Description	Q/M	Quantity	U/M	Mat Unit	Mat Result	Labor Unit	Lab Result
1		BACKHOE OPERATOR AND SPOTTER	M	32	EA	0.0000	0.00	0.4340	13.89
10058	1	PVC SCH 40	M	220	FT	0.5826	128.17	0.0000	0.00
10088	1	PVC SCH 40 20' LAID IN TRENCH LBR.	M	220	FT	0.0000	0.00	0.0338	7.44
20002	1	PVC SCH 40 90-DEG ELBOW	M	7	EA	3.0262	21.18	0.1785	1.25
20035	1	PVC SCH 40 45-DEG ELBOW	M	7	EA	2.8338	19.84	0.2500	1.75
30284	1	PVC COUPLING	M	14	EA	0.7352	10.29	0.1285	1.80
30284	1	PVC COUPLING	M	20	EA	0.7352	14.70	0.1800	3.60
40030	OUNCE	PVC (GLUE) CEMENT	M	13	OZ	0.8714	11.33	0.0108	0.14
100092	#22 TO 14	WATERPROOF NUT GRAY/ORANGE	M	10	EA	0.0000	0.00	0.0300	0.30
390088	12" WIDE	HAND TRIM SAND TRENCH	M	220	FT	0.0000	0.00	0.0200	4.40
390286	6"	RED ELECTRIC CAUTION TAPE	M	32	FT	0.0652	2.09	0.0036	0.12
390421	CUBIC FOOT	SAND	M	80	EA	1.0000	80.00	0.0250	2.00
390621	CUBIC FOOT	SPOILS REMOVAL PER CUBIC FOOT	M	80	EA	0.3700	29.60	0.0125	1.00
400035	N30BOX	N30 BOX	M	1	EA	36.4600	36.46	3.0000	3.00
400036	N30R	REINFORCE CONC BOLT DOWN LID W/PLAST RNG	M	1	EA	33.9700	33.97	0.3750	0.38
400041	B30X12	12" REINFORCED EXTENSION	M	1	EA	34.0100	34.01	1.5000	1.50
400097	N90HHE02-2	N90 SS HEX BOLT KIT (N9,N16,N30,N36)	M	1	EA	6.2100	6.21	0.0000	0.00
400111	1 LB	55 LB BAG RAPIDSET MORTAR	M	10	EA	0.2543	2.54	0.0000	0.00
400343	0.175 YARD	3/4" CRUSHED ROCK N30	M	1	YD	5.6700	5.67	0.0000	0.00
500094		PULL LINE (STRING)	M	220	FT	0.0217	4.78	0.0019	0.42
980151	1 FT	3"YEL "CAUTION" TAPE	M	32	EA	0.0315	1.01	0.0080	0.26
Phase/Group totals:							441.86		43.23
Job totals:							441.86		43.23

Alessandro Electric Inc.

4009 Vista Park Ct.
 Sacramento, CA 95834

Phone: 916-283-6966
 Web: www.alessandroelectric.com

Job ID: JOB-02471
Project: marina village



CO: CO-0002: Fire Alarm pathway footing conflict

Top Sheet Report

20 Jul 2017 9:56:11

Tax Rate status: Default

Bid Name: BASE BID

Bid Template: BASIC CHANGE ORDER

Description	Column 1	Column 2
DIRECT LABOR HRS	43.23	
DIRECT LABOR DOLLARS		3,716.33
INDIRECT LABOR HRS		
INDIRECT LABOR DOLLARS		
LABOR TAX		
MATERIAL DOLLARS		441.86
QUOTES DOLLARS		
MATERIAL & QUOTE TAX		37.56
DJC		
SUBCONTRACTS TOTAL		
EQUIPMENT TOTAL		500.48
EQUIP/SUBCONTRACT TAX		
OVERHEAD TOTAL		704.43
PROFIT TOTAL		
MISC TOTAL		

Bid Memo:

Bid Total: 5,400.65

Carter-Kelly, Inc.

CHANGE ORDER

No. 00003

P.O. Box 1477
Placerville, CA 95667

Phone: 530-621-0950
Fax: 530-621-2344

TITLE: Owner CO 3 trenching credit
PROJECT: Marina Village Portable Replacement
TO: Attn: Phil Jones
Rescue Union School District
2390 Bass Lake Road
Rescue, CA 95672

DATE: 09/06/2017
JOB:
CONTRACT NO: 26

Phone: 530-672-4302 Fax: 530-677-5182

Item	Description	Stock#	Quantity	Units	Unit Price	Tax Rate	Tax Amount	Net Amount
00001	Electrical credit for elimination of trenching, conduits , wire and pull boxes not require in relocation of portable classrooms		1.000		(\$27,581.00)	0.00%	\$0.00	(\$27,581.00)

Unit Cost: (\$27,581.00)
Unit Tax: \$0.00
Total: (\$27,581.00)

The Original Contract Sum was	\$7,231,894.00
Net Change by Previously Authorized Requests and Changes	\$14,314.00
The Contract Sum Prior to This Change Order was	\$7,246,208.00
The Contract Sum Will be Decreased	\$27,581.00
The New Contract Sum Including This Change Order	\$7,218,627.00
The Contract Time Will Not be Changed	
The Date of Substantial Completion as of this Change Order Therefore is	

ACCEPTED:

Rescue Union School District

Carter-Kelly, Inc.

CALIFORNIA DESIGN WEST

By: _____
Phil Jones

By: 
Carl Dingle

By: _____
Anne Perkins

Date: _____

Date: _____

Date: _____

Alessandro

ELECTRIC INC.

Proposed Change Order

Project: Marina Village

PCO #: 03 ASI

DATE: 8/29 RFI

RFI-008

The reason for this Change Request is: (check one and fill in the blanks)

This responds to a CM-issued Change Order Request

Scope has changed due to a response to Request for Information (RFI) #

RFI-008

OTHER: _____

DESCRIPTION OF CHANGE:

- 1) Eliminate trench and (2) 2 1/2" conduits from pathway tee East of PB1 to PB3.
- 2) Eliminate PB2 and PB3.
- 3) Eliminate 2 sets of (3) 300MCM and (1) #1 Ground from PB1 to TX-6.

Requested Cost Change: **(\$27,581.00)**

Requested Schedule Change: Increase / Decrease: 0 calendar days.

Contractor Signature: *Clint Alessandro* Date: 8/29

Accepted
(PCO/WO to follow)

Resubmit per comments
(Use same CR #)

Rejected
(See Comments)



Job ID: JOB-02471
Project: marina village



CO: CO-0003: Co-0003 TX-6 Feeder Credit

Top Sheet Report

29 Aug 2017 16:38:50

Tax Rate status: Default

Bid Name: BASE BID

Bid Template: BASIC CHANGE ORDER

<u>Description</u>	<u>Column 1</u>	<u>Column 2</u>
DIRECT LABOR HRS	-140.78	
DIRECT LABOR DOLLARS		-12,102.63
INDIRECT LABOR HRS		
INDIRECT LABOR DOLLARS		
LABOR TAX		
MATERIAL DOLLARS		-11,039.55
QUOTES DOLLARS		
MATERIAL & QUOTE TAX		-938.36
DJC		
SUBCONTRACTS TOTAL		
EQUIPMENT TOTAL		-3,500.00
EQUIP/SUBCONTRACT TAX		
OVERHEAD TOTAL		
PROFIT TOTAL		
MISC TOTAL		

Bid Memo:

Bid Total: -27,580.53

Job ID: JOB-02471
Project: marina village



CO: CO-0003: Co-0003 TX-6 Feeder Credit

Summary by Item Number

29 Aug 2017 16:39:41

Item #	Size	Description	Q/M	Quantity	U/M	Mat Unit	Mat Result	Labor Unit	Lab Result
10062	2 1/2	PVC SCH 40	M	-350	FT	0.8565	-299.78	0.0000	0.00
10092	2 1/2	PVC SCH 40 20' LAID IN TRENCH LBR.	M	-350	FT	0.0000	0.00	0.0308	-10.77
20039	2 1/2	PVC SCH 40 45-DEG ELBOW	M	-8	EA	2.8525	-22.82	0.2500	-2.00
30300	2 1/2	PVC COUPLING	M	-8	EA	0.5956	-4.77	0.0713	-0.57
30360	2 1/2	PVC END BELLS	M	-8	EA	1.6706	-13.36	0.1750	-1.40
40030	OUNCE	PVC (GLUE) CEMENT	M	-38	OZ	0.8714	-33.11	0.0090	-0.34
70051	300	THHN/THWN CU (STR)	M	-1,656	FT	3.8632	-6,397.39	0.0263	-43.55
70152	1.	GREEN THHN CU (GRD 600A)	M	-552	FT	1.0758	-593.84	0.0095	-5.24
390051	3 x 2	BASE DUCT BANK CONDUIT SPACER	M	-70	EA	0.7911	-55.38	0.0450	-3.15
390339	6"	RED ELECTRIC CAUTION TAPE	M	-175	FT	0.0551	-9.63	0.0030	-0.53
390474	CUBIC FOOT	SAND	M	-350	EA	1.3400	-469.00	0.0400	-14.00
390674	CUBIC FOOT	SPOILS REMOVAL PER CUBIC FOOT	M	-350	EA	0.3700	-129.50	0.0160	-5.60
400111	1 LB	55 LB BAG RAPIDSET MORTAR	M	-70	EA	0.2543	-17.80	0.1000	-7.00
400149	B3048	H20 HANDHOLE WITH BOLTS	M	-2	EA	301.3500	-602.70	2.0000	-4.00
400150	B3048*12	H20 HANDHOLE EXTENSION	M	-4	EA	147.4700	-589.88	1.0000	-4.00
400152	B3048-53JH	H20 STEEL CHECKER BOLT DOWN LID	M	-2	EA	888.0800	-1,776.16	1.0000	-2.00
400395	0.378 YARD	3/4" CRUSHED ROCK B3048	M	-2	YD	12.2100	-24.42	0.2500	-0.50
Phase/Group totals:						-11,039.55		-104.66	
Job totals:						-11,039.55		-104.66	

Carter-Kelly, Inc.

CHANGE ORDER

No. 00004

P.O. Box 1477
Placerville, CA 95667

Phone: 530-621-0950
Fax: 530-621-2344

TITLE: Owner CO 4 windows to aluminum fram

DATE: 09/22/2017

PROJECT: Marina Village Portable Replacement

JOB:

TO: Attn: Phil Jones
Rescue Union School District
2390 Bass Lake Road
Rescue, CA 95672

CONTRACT NO: 26

Phone: 530-672-4302 Fax: 530-677-5182

Item	Description	Stock#	Quantity	Units	Unit Price	Tax Rate	Tax Amount	Net Amount
00001	Change PMF windows to aluminum frame windows		1.000		\$41,413.00	0.00%	\$0.00	\$41,413.00
							Unit Cost:	\$41,413.00
							Unit Tax:	\$0.00
							Total:	\$41,413.00

The Original Contract Sum was	.....	\$7,231,894.00
Net Change by Previously Authorized Requests and Changes	.....	(\$13,267.00)
The Contract Sum Prior to This Change Order was	.....	\$7,218,627.00
The Contract Sum Will be Increased	.....	\$41,413.00
The New Contract Sum Including This Change Order	.....	\$7,260,040.00
The Contract Time Will Not be Changed	.....
The Date of Substantial Completion as of this Change Order Therefore is	.....

ACCEPTED:

Rescue Union School District

Carter-Kelly, Inc.

CALIFORNIA DESIGN WEST

By: _____
Phil Jones

By: _____
Carl Dingle

By: _____
Anne Perkins

Date: _____
09/21/2017

Date: _____
09/22/2017

Date: _____
09/22/2017