

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Administration of Oath of Office

BACKGROUND:

Newly elected Governing Board Members may not act in an official capacity until they have been sworn in and signed their Oath of Office. Incumbent Board Members must be re-sworn at the beginning of each new term.

STATUS:

The Board Member Stephanie Kent will administer the oath of office to the following Board members for the new term of office:

| <u>Name</u> | <u>Term of Office</u> |
|--------------------|-----------------------------------|
| Nancy Brownell | Full Term: 12/3/2018 to 12/2/2022 |
| Suzanna George | Full Term: 12/3/2018 to 12/2/2022 |
| Kim White | Full Term: 12/3/2018 to 12/2/2022 |

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.

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 II - 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.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for 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.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

The Oath of Office is administered to and signed by Board members for the new term of office.

OATH OF OFFICE

**I, (state your name),
do solemnly swear (or affirm)
that I will support and defend
the Constitution of the United States
and the Constitution of the State of California
against all enemies, foreign and domestic;
that I will bear true faith and allegiance
to the Constitution of the United States
and the Constitution of the State of California;
that I take this obligation freely,
without any mental reservation
or purpose of evasion;
and that I will well and faithfully discharge
the duties upon which I am about to enter.**

Rescue Union School District

3-Dec-18

| | GREEN VALLEY | JACKSON | LAKE FOREST | LAKEVIEW | RESCUE | MARINA VILLAGE | PLEASANT GROVE | Tot. |
|--------------|--------------|------------|-------------|------------|------------|----------------|----------------|-------------|
| TR. KDG | 15 | 19 | 17 | 16 | 18 | 0 | 0 | 85 |
| KDG.* | 58 | 75 | 63 | 76 | 93 | 0 | 0 | 365 |
| FIRST | 59 | 68 | 56 | 83 | 84 | 0 | 0 | 350 |
| SECOND | 60 | 76 | 73 | 86 | 69 | 0 | 0 | 364 |
| THIRD | 61 | 66 | 66 | 83 | 74 | 0 | 0 | 350 |
| FOURTH | 79 | 80 | 69 | 89 | 70 | 0 | 0 | 387 |
| FIFTH | 63 | 83 | 68 | 107 | 72 | 0 | 0 | 393 |
| SIXTH | 0 | 0 | 0 | 0 | 0 | 291 | 162 | 453 |
| SEVENTH | 0 | 0 | 0 | 0 | 0 | 274 | 184 | 458 |
| EIGHTH | 0 | 0 | 0 | 0 | 0 | 246 | 156 | 402 |
| SDC | | 15 | | | | | 15 | |
| *COOL School | | | | | | | | |
| TOTAL | 395 | 482 | 412 | 540 | 480 | 811 | 517 | 3643 |
| Ending 17-18 | 423 | 489 | 426 | 559 | 461 | 760 | 540 | 3672 |
| Difference | -28 | -7 | -14 | -19 | 19 | 51 | -23 | -29 |

| **Low Housing Projection 2017-18 | Variance |
|----------------------------------|------------|
| 100 | -15 |
| 389 | -24 |
| 348 | 2 |
| 349 | 15 |
| 362 | -12 |
| 363 | 24 |
| 393 | 0 |
| 393 | 60 |
| 348 | 110 |
| 438 | -36 |
| 0 | 30 |
| 0 | 0 |
| 3483 | 160 |

*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 6

ENROLLMENT HISTORY

| | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE |
|--------------------------|-------------|-------------|-------------|-------------|-------------|------|------|------|------|------|------|
| 2018/2019 | 3606 | 3619 | 3635 | 3638 | 3643 | | | | | | |
| 2017/2018 | NA | 3624 | 3632 | 3642 | 3655 | 3685 | 3688 | 3682 | 3684 | 3679 | 3672 |
| 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 2017-2018 2018-2019 | | -5 | 3 | -4 | -12 | | | | | | |
| Avg Diff | | -5 | -1 | -2 | -5 | | | | | | |

ITEM #: 5
Date: December 11, 2018

Rescue Union School District

AGENDA ITEM: Consideration of Readmission After Expulsion

BACKGROUND:

A student is eligible to apply for readmission after expulsion by submitting a Readmission After Expulsion Request and providing supporting evidence that the requirements for readmission has been satisfied.

STATUS:

The Board will consider the recommendation of the administration for readmission of Student 17-18B.

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal 1 – 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

RECOMMENDATION:

Consider readmission of student after expulsion.

ITEM #: 6
DATE: December 11, 2018

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 #: 7

DATE: December 11, 2018

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> |
|------|--|---|
| 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 | Suzanna George Alt. - Stephanie Kent | 5:30 pm June TBD EDUHSD Board Room Kim White Alt. - Tagg Neal |
| 2019 | Alt. | 5:30 pm June TBD BUSD Board Room Alt. - |

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

ITEM #: 8
DATE: December 11, 2018

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 2018 to December 2019, in accordance with governing board approval dated **December 11, 2018**.

| 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: Dave Scroggins |
| Title: Vice President of the Board of Trustees/Education | Title Assistant Superintendent of Curriculum & Instruction |

| | |
|---|-------------|
| 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 #: 9
DATE: December 11, 2018

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 2019 Board meeting calendar, the 2020 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 2019 Board meeting calendar, the 2020 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 |

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 | | | | |
|-----|----|----|----|----|
| 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 | |

| FEB | | | | |
|-----|----|----|----|----|
| 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 | |

| MAR | | | | |
|-----|----|----|----|----|
| 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 |

| APR | | | | |
|-----|----|----|----|----|
| 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 | | | |

| MAY | | | | |
|-----|----|----|----|----|
| 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 |

Jan 9 - Board Items Due
 1 *New Year's Day*
 4 *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*

May 2- Board Items Due
 27 *Memorial Day (observed)*

| JUN | | | | |
|-----|----|----|----|----|
| M | T | W | T | F |
| 3 | 4 | 5 | 6 | 7 |
| 10 | 11 | 12 | 13 | 14 |
| 17 | 18 | 19 | 20 | 21 |
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| JULY | | | | |
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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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Oct 30- Board Items Due
 11 *Veterans Day*
 25-29 *Thanksgiving Break*

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



RESCUE UNION SCHOOL DISTRICT

"Educating for the Future, Together"

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

2020 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 | | | | |
|-----|----|----|----|----|-----|----|----|----|----|-----|----|----|----|----|-----|----|----|----|----|-----|----|----|----|----|
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| 27 | 28 | 29 | 30 | 31 | | | | | | 30 | 31 | | | | 27 | 28 | 29 | 30 | | 25 | 26 | 27 | 28 | 29 |

Jan 15 - Board Items Due
 1 *New Year's Day*
 3 *Winter Break Ends*
 20 *Martin Luther King Jr. Day*

Jan 30- Board Items Due
 10 *Lincoln's Day (observed)*
 17 *President's Day (Washington's Day)*

Feb 27- Board Items Due

Mar 25 - Board Items Due
 6 *Spring Break Begins*
 13 *Spring Break Ends*

Apr 30 - Board Items Due
 25 *Memorial Day (observed)*

| JUN | | | | |
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| JULY | | | | |
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| 19 | 20 | 21 | 22 | 23 |
| 26 | 27 | 28 | 29 | 30 |

May 28 - Board Items Due
Jun 11 - Board Items Due

Board Meeting Date
TBA, as Needed
 3 *Independence Day (observed)*
 4 *Independence Day*

July 30 - Board Items Due

Aug 26 - Board Items Due
 7 *Labor Day*

Oct 1- Board Items Due

| NOV | | | | |
|-----|----|----|----|----|
| M | T | W | T | F |
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| 28 | 29 | 30 | 31 | |

Oct 29 - Board Items Due
 11 *Veterans Day*
 23-27 *Thanksgiving Break*

Nov 19 - Board Items Due
 21 *Winter Break Begins*

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Board Policy Updates

BACKGROUND:

The Governing Board believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, Board members are expected to govern responsibly and hold themselves to the highest standards of ethical conduct.

STATUS:

Policies identified for review and/or changes are submitted to the Board for first reading, second reading and possible consideration of approval. A table providing a listing of revised policies and summary of changes is included.

FISCAL IMPACT:

NA

BOARD GOAL(S):

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:

Board receive board policies for first reading and possible consideration for action.

**RUSD Board Policy, Administrative Regulations and Board Bylaws
Considered December 11, 2018**

| POLICY | TITLE | REQUIREMENT |
|----------------------|--|---|
| <i>First Reading</i> | | |
| AR 3230 | Federal Grant Funds ADOPT | Regulation updated to clarify that any federal formula or discretionary grant funds awarded to the district, including a federally funded child nutrition program according to NEW LAW (SB 544) , must comply with the federal <u>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</u> . Regulation also reflects NEW FEDERAL REGULATION (82 Fed. Reg. 22609) which delays, until July 1, 2018, the date by which districts must comply with the procurement standards in the Uniform Guidance. 3/18 |
| BP/AR 3551 | Food Service Operations/Cafeteria Fund REVISE | Policy updated to reflect NEW LAW (SB 250) which requires districts to make their meal charge policy public and ensure that students with unpaid meal fees are not shamed or treated differently than other students. Section on "Procurement of Foods, Equipment, and Supplies" reflects NEW LAW (SB 730) which requires the California Department of Education (CDE) to provide information about the Buy American provision, NEW LAW (AB 822) which requires a preference for California-grown agricultural products with specified exceptions, and NEW LAW (SB 544) which clarifies that procurements in federally funded nutrition programs are subject to the procurement standards of the federal Uniform Guidance. Regulation updated to reflect provisions of SB 250 which require districts to notify parents/guardians within 10 days of a negative balance in their child's school meal account and to exhaust all options to enroll the student in the free and reduced-price meal program if he/she is eligible. Regulation also adds new section reflecting NEW LAW (SB 557) which authorizes donation of unused, unopened foods to a food bank or other nonprofit charitable organization. 3/18 |
| BP/AR 3552 | Summer Meals Program ADOPT | The following optional administrative regulation is for use by any district that has been approved by the California Department of Education (CDE) to serve as a program sponsor under the federally funded Seamless Summer Feeding Option (SSFO) or Summer Food Service Program (SFSP), pursuant to 42 USC 1761 (as amended by P.L. 111-80) and 7 CFR 225.1-225.20. The district should select the section(s) that correspond to the program(s) offered by the district. 7/10 |

**RUSD Board Policy, Administrative Regulations and Board Bylaws
Considered December 11, 2018**

| POLICY | TITLE | REQUIREMENT |
|-------------|---|--|
| BP/AR 5022 | Student and Family Privacy Rights REVISE | <p>Policy updated to add options formerly in AR regarding the disclosure of students' personal information for marketing purposes. Policy also reflects state law which prohibits the collection of social security numbers or the last four digits of social security numbers for such purposes and NEW LAW (AB 699) which prohibits the collection of information regarding the citizenship or immigration status of students or their families. Regulation reflects NEW LAW (AB 677) which prohibits the removal of questions pertaining to sexual orientation and/or gender identity from a voluntary survey that already contains such questions.</p> <p style="text-align: right;">3/18</p> |
| AR 5141.32 | Health Screening for School Entry REVISE | <p>Regulation updated to reflect NEW LAW (SB 379, 2017) which changes the date by which the district must report oral health assessment data to the county office of education and/or state dental director and requires the certification form developed by the California Department of Education (CDE) to include parental rights related to oral health assessments offered at school sites. Regulation also deletes the requirement to notify parents/guardians of the telephone number for the Healthy Families program, which is no longer operation</p> <p style="text-align: right;">6/18</p> |
| BP/E 5145.6 | Parental Notifications REVISE | <p>Policy updated to reflect federal law applicable to districts participating in certain federal programs which requires that parental notifications be presented in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians can understand. Policy also revised to reflect state law requiring that parental notifications be written in the primary language, in addition to English, whenever 15 percent or more of the students enrolled in a school speak a single primary language other than English. Exhibit updated to reflect notices required by NEW LAW, including notices related to students' right to a free public education regardless of immigration status or religious beliefs (AB 699), the employee code of conduct related to employee interactions with students (AB 500), the district's meal payment policy (USDA Memorandum SP-23-2017), a student's identification as a long-term English learner (AB 81), a negative balance in a student's meal account (SB 250), educational rights of children of military families (AB 365), and any excessive level of lead found in drinking water (AB 746). Two legal cites renumbered pursuant to federal law and regulations.</p> <p style="text-align: right;">3/18</p> |

**RUSD Board Policy, Administrative Regulations and Board Bylaws
Considered December 11, 2018**

| POLICY | TITLE | REQUIREMENT |
|------------|---|--|
| BP/AR 6145 | Extracurricular and Cocurricular Activities REVISE | MANDATED policy updated to clarify that no fee may be charged to students for participation in extracurricular and cocurricular activities related to the educational program, unless specifically authorized by law, and that a district policy allowing for waivers of the fee based on financial need does not render the fee constitutional. Regulation updated to clarify the applicability of legal definitions of extracurricular and cocurricular activities and to add section on "Supervision" reflecting required qualifications of staff and others who work with students in a student activity program. Policy updated to reflect law which provides that a homeless student must be immediately deemed to meet all residency requirements for participation in extracurricular activities. Legal cites added for the prohibition against student fees and the requirement to annually review the policy. |
| BP 6162.5 | Student Assessment REVISE | Policy updated to reflect NEW LAW (AB 1035) which addresses the use and purpose of interim and formative assessments that are part of the California Assessment of Student Performance and Progress, prohibits their use for high-stakes purposes as defined, and requires that teachers who administer the assessments have access to all pertinent functions and information. 3/18 |
| BP/AR 6171 | Title I Programs REVISE | Policy updated to address (1) the requirement to use federal Title I funds to supplement, not supplant, funds available from state and local sources; (2) use of the district's local control and accountability plan to fulfill requirements for the Title I local educational agency plan; and (3) methods for demonstrating the comparability of services between Title I and non-Title I schools. Regulation updated to reflect amendments by the Every Student Succeeds Act related to schoolwide programs, targeted assistance programs, and participation by private school students. 3/18 |
| BP/AR 6174 | Education for English Learners REVISE | Policy and regulation updated to reflect NEW STATE REGULATIONS (Register 2018, No. 20) governing the implementation of Proposition 58 requirements pertaining to language acquisition programs, and to delete references to the former state assessment of English proficiency. Policy also adds concepts recommended in NEW CDE PUBLICATION (The California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners) . Regulation adds definitions of designated and integrated English language development, rennumbers cites to state regulations related to testing accommodations pursuant to NEW STATE REGULATIONS (Register 2018, No. 4), and reflects NEW LAW (AB 81, 2017) which requires specified information related to "long-term English learners" or "students at risk of becoming a long-term English learner" to be included in the Title I or Title III parental notification of a student's assessment of English proficiency. 6/18 |

Rescue Union ESD

Administrative Regulation

Business and Noninstructional Operations

AR 3230(a)

FEDERAL GRANT FUNDS

Note: The following administrative regulation reflects the major requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance"), as specified in 2 CFR 200.0-200.521 and Appendices I-XII, which governs the use of federal formula and discretionary grant funds awarded to districts. Pursuant to 2 CFR 200.302, 200.318, and 200.319, the district is **mandated** to adopt written procedures related to procurement, conflict of interest, cash management, payments, and allowable costs.

Public Contract Code 20111, as amended by SB 544 (Ch. 395, Statutes of 2017), clarifies that districts participating in a federally funded child nutrition program, such as the National School Lunch and/or Breakfast Program, must comply with the federal procurement standards of 2 CFR 200.318-200.326.

It is recommended that the district expand the following regulation and/or maintain a comprehensive procedures manual which contains internal controls and grant management standards used by the district to ensure the lawful expenditure of federal funds, including, but not limited to, procedures and protocols for cash management, procurement, inventory management, allowability of expenditures, "time and effort" reporting by personnel, and record retention.

To ensure the lawful expenditure of any federal formula or discretionary grant funds awarded to the district, the Superintendent or designee shall comply with the requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance"), as contained in 2 CFR 200.0-200.521 and Appendices I-XII.

Allowable Costs

Note: 2 CFR 200.302 **mandates** that districts develop written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award. Districts may revise this section or their detailed procedures manual to reflect those requirements.

Prior to obligating or spending any federal grant funds, the Superintendent or designee shall determine whether a proposed purchase is an allowable expenditure in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the award. He/she shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant.

(cf. 3350 - Travel Expenses)

Note: Pursuant to Education Code 42126, which requires the Superintendent of Public Instruction to prescribe a uniform format for district budgets, districts are required to use the Standardized Account Code Structure (SACS).

SACS ensures that districts meet state and federal reporting guidelines and comply with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board. The California Department of Education's California School Accounting Manual provides guidance regarding coding of revenues and expenditures and reflects the Uniform Guidance.

The Superintendent or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the California School Accounting Manual.

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

Period of Performance

Note: Pursuant to 2 CFR 200.343, any federal funds that are not obligated or paid within the appropriate timeframes must be returned to the awarding agency. Thus, districts should closely monitor spending throughout the grant cycle.

All obligations of federal funds shall occur on or between the beginning and ending dates of the grant project and shall be paid no later than 90 days after the end of the funding period, unless specifically authorized by the grant award to be carried over beyond the initial term of the grant. (2 CFR 200.77, 200.308, 200.309, 200.343)

Procurement

Note: 2 CFR 200.110, as amended by 82 Fed. Reg. 22609, authorizes districts to delay implementation of the procurement standards in the Uniform Guidance (2 CFR 200.317-200.326) until July 1, 2018 or such later date as may be approved in the Uniform Guidance. Districts that choose to delay implementation are **mandated** by 2 CFR 200.110 to document this decision in their procurement policies and should revise the following paragraph accordingly.

When procuring goods and services with a federal grant, the Superintendent or designee shall comply with the standards contained in 2 CFR 200.317-200.326 and Appendix II of Part 200, or with any applicable state law or district policy that is more restrictive.

As appropriate to encourage greater economy and efficiency, the Superintendent or designee shall avoid acquisition of unnecessary or duplicative items, give consideration to consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property. (2 CFR 200.318)

Note: 2 CFR 200.318 **mandates** that districts have written procedures that address all applicable laws regarding the use of federal grant funds in procurement transactions. The U.S. Department of Education's (USDOE) Questions and Answers Regarding 2 CFR Part 200 clarifies that such procedures must address issues related to the bid process (e.g., source evaluation, protests, and claims) since 2 CFR 200.318 provides that the district is solely responsible for settlement of all contractual and administrative issues arising out of the procurement process.

The following list reflects major requirements contained in the Uniform Guidance. Districts may revise the following list or the district's comprehensive procedures manual to include additional detail, such as a description

of the documents that will be used (e.g., purchase order, requisition), staff responsibilities, and the process for soliciting and receiving bids.

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and district regulations and the following requirements:

Note: 2 CFR 200.67 permits districts to establish simplified procurement procedures for "micro-purchases," as described in item #1 below. Pursuant to 48 CFR 2.101, the threshold for such purchases is \$3,500 except as otherwise specified, and will be periodically adjusted for inflation. Use of the simplified procedures requires that the district determine the price to be "reasonable." According to the USDOE's Questions and Answers Regarding 2 CFR Part 200, a documented review of web sites would meet this requirement.

The "small purchases" limit under the Uniform Guidance (item #2 below) is \$150,000. However, the more restrictive California bid limits in Public Contract Code 20111 and district procurement policies must be applied to define the "small purchase" requirements.

Any purchases above the California bid limits (see BP/AR 3311 - Bids) must follow California law.

1. Any purchase of supplies or services that does not exceed the "micro-purchase" threshold specified in 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the district considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320)
2. For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code 20111, the Superintendent or designee shall utilize "small-purchase" procedures that include obtaining price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320)
3. Contracts for goods or services over the bid limits required by Public Contract Code 20111 shall be awarded pursuant to California law and AR 3311 - Bids, unless exempt from bidding under the law.

(cf. 3311 - Bids)

4. If a purchase is exempt from bidding and the district's solicitation is by a request for proposals, the award may be made by either a fixed-price or cost-reimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)

(cf. 3312 - Contracts)

5. Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available exclusively from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the district's request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)

6. Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. *Time and materials type contract* means a contract for which the cost is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (200.328)

Note: 2 CFR 200.213 restricts districts from procuring goods or services from entities that have been suspended or otherwise excluded from participation in federal assistance programs or activities. Districts may require certification of eligibility from the vendor or use the federal System for Award Management web site to determine whether a particular entity has been excluded.

For any purchase of \$25,000 or more, the Superintendent or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. (2 CFR 180.220, 200.213)

Note: 2 CFR 200.319 mandates that districts have written procedures for procurement transactions that include the following components.

All solicitations shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description shall avoid detailed product specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

The Superintendent or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Superintendent or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.326)

Capital Expenditures

Note: 2 CFR 200.313 and 200.439 require a district receiving federal grant funds to obtain prior written approval from the awarding agency before incurring the cost of a capital expenditure, as defined in 2 CFR 200.12 and

200.13. See AR 3512 - Equipment for further information about requirements related to equipment purchased with federal funds, including labeling, maintenance, and inventory of the equipment and continued use of the equipment after the program ceases to be supported by federal funds.

The Superintendent or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. (2 CFR 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

Conflict of Interest

Note: 2 CFR 200.318 **mandates** that districts maintain written standards of conduct covering conflicts of interest and the performance of employees engaged in the selection, award, and administration of contracts.

No Governing Board member, district employee, or district representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with BB 9270 - Conflict of Interest.

(cf. 9270 - Conflict of Interest)

Cash Management

Note: Pursuant to 2 CFR 200.302, districts are **mandated** to develop written procedures to implement the requirements of 2 CFR 200.305.

The Superintendent or designee shall ensure the district's compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the district and the district's disbursement of funds. (2 CFR 200.305)

Note: Pursuant to 2 CFR 200.305, a district may be paid in advance by the awarding agency if it maintains written procedures that minimize the time elapsing between the transfer of funds and disbursement by the district as well as financial management systems that meet the standards for fund control and accountability as established in the **Uniform Guidance**.

When authorized by law, the district may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the district for carrying out the purpose of the program or project. Except under specified conditions, the district shall maintain the advance payments in an interest-bearing

account. The district shall remit interest earned on the advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the district shall instead submit a request for reimbursement of actual expenses incurred. The district may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305)

The Superintendent or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

Personnel

Note: In order to charge staff compensation as an allowable expense of federal grant funds pursuant to 2 CFR 200.430, employees must document the amount of time they spend on grant activities supported by federal funds. These documents, known as "time and effort" records, are used to charge the costs of personnel compensation to federal grants. It is recommended that the district's administrative regulation reflect district practice for documenting time and effort, such as the type of documentation maintained, signature requirements, how often certifications will be completed, and review of the records by a supervisor.

All district employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

Records

Except as otherwise provided in 2 CFR 200.333, or where state law or district policy requires a longer retention period, financial records, supporting documents, statistical records, and all other district records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

Audits

Note: Pursuant to 2 CFR 200.501, districts that expend \$750,000 or more in federal grant funds during a fiscal year must have a single audit conducted in accordance with 2 CFR 200.514, unless it chooses to have a program-specific audit conducted in accordance with 2 CFR 200.507. Districts that expend more than \$50 million in federal funds are subject to the requirements specified in 2 CFR 200.513. District audits are also subject to the requirements in Education Code 41020, the state Education Audit Appeal Panel's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, and the California Department of Education Audit Guide. See BP/AR 3460 - Financial Reports and Accountability for further information about audit requirements.

Pursuant to 2 CFR 200.501, districts that expend less than \$750,000 in federal grant funds per fiscal year are exempt from federal audit requirements but must make records available for review or audit by the awarding

agency, the pass-through entity, and U.S. Government Accountability Office. Such districts may delete the following section.

Whenever the district expends \$750,000 or more in federal grant funds during a fiscal year, it shall arrange for either a single audit or a program-specific audit in accordance with 2 CFR 200.507 or 200.514. (2 CFR 200.501)

The Superintendent or designee shall ensure that the audit meets the requirements specified in 2 CFR 200.500-200.521.

Specified records pertaining to the audit of federal funds expended by the district shall be transmitted to the clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the audit period, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (2 CFR 200.512)

In the event that the audit identifies any deficiency, the Superintendent or designee shall promptly act to either correct the identified deficiency, produce recommended improvements, or demonstrate that the audit finding is invalid or does not warrant action. (2 CFR 200.26, 200.508, 200.511)

Regulation RESCUE UNION SCHOOL DISTRICT
Considered: December 11, 2018 Rescue, California

Rescue Union ESD

Board Policy

Food Service Operations/Cafeteria Fund

BP 3551

Business and Noninstructional Operations

Note: The following policy may be revised to reflect district practice. Pursuant to U.S. Department of Agriculture (USDA) Memorandum SP 46-2016, districts participating in the National School Lunch and/or Breakfast program (42 USC 1751-1769j, 1773) are **mandated** to adopt policy addressing delinquent meal charges; see the section "Meal Sales" below and the accompanying administrative regulation.

Pursuant to 7 CFR 210.9, 210.14, and 220.7, districts participating in the National School Lunch and/or Breakfast program must maintain a nonprofit school food service program. Revenues received through the program may be used for the operation or improvement of the food service program, but not to construct buildings. Revenues also may not be used to purchase land or buildings, unless otherwise approved by the USDA. Authorized expenditures are defined in the California Department of Education's (CDE) California School Accounting Manual.

The Governing Board intends that, ~~insofar as possible,~~ school food services shall be a self-supporting, nonprofit program. ~~To ensure program quality Upon recommendation of the Superintendent or designee, the Board shall review and approve meal prices. Program financial reports shall be presented regularly to the Board.~~

~~Meals may be offered to employees and Board members as a matter of convenience. Since these meals may include federally donated food commodities, their price shall be set in accordance with state and federal guidelines.~~

~~Meals may be served to adults other than employees and Board members who are on campus during meal times for a legitimate purpose, such as serving as a classroom volunteer. Since these meals may include federally donated food commodities, their price shall be set in accordance with state and federal guidelines.~~

Cafeteria Fund

~~The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.~~

~~The wages, salaries and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)~~

To increase cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of ~~foodsfood~~ and supplies, the planning of menus, and the auditing of all food service accounts for the district.

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

(cf. 3311 - Bids)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 3552 - Summer Meal Program)
(cf. 5030 - Student Wellness)

Note: Pursuant to 42 USC 1776, the USDA has established minimum professional standards for food service personnel. With approval from the CDE, more flexible standards may be used in districts with average daily attendance of less than 500 or in districts of any size when hiring a new acting food services director. For more information about professional standards for food service directors, see CDE's Nutrition Services Division Management Bulletin SNP-17-2016.

The Superintendent or designee shall ensure that all food service personnel possess the required qualifications and receive ongoing professional development related to the effective management and implementation of the district's food service program in accordance with law.

(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Note: The following paragraph is for use by districts participating in the National School Lunch and/or Breakfast Program. Pursuant to 42 USC 1776, such districts must ensure that food service personnel and other appropriate personnel who conduct or oversee administrative procedures receive training on administrative practices (i.e., training in application, certification, verification, meal counting, and meal claiming procedures) at least once each year. In addition, all food service personnel are required to receive annual training that (1) is designed to improve the accuracy of approvals for free and reduced-price meals and the identification of reimbursable meals at the point of service and (2) includes modules on nutrition, health and food safety standards and methodologies, and any other appropriate topics as determined by the U.S. Secretary of Agriculture. The CDE provides online training that meets these requirements; see the CDE's web site.

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by the California Department of Education (CDE). (42 USC 1776)

Meal Sales

Note: The following section may be revised by districts that have one or more high-poverty schools that operate under the federal universal meal service provision (42 USC 1759a), which provides breakfast and/or lunch free of charge to all students at the school. For further information, see BP/AR 3553 - Free and Reduced Price Meals.

Meals may be sold to students, district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

Note: Pursuant to Education Code 38082, the Governing Board may adopt a resolution to authorize serving meals to additional persons other than those listed above. CDE's Nutrition Services Division Management Bulletin No. 00-111 states that the Board's policy or resolution must specify the means for serving those persons and indicates that using funds from the National School Lunch or Breakfast Program to serve any nonstudent would be contrary to program goals. The following optional paragraph is for districts that have adopted such a resolution and should be revised to reflect district practice.

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are on campus for a legitimate purpose. Any meals served to

nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Note: Pursuant to Education Code 38084, the district may determine meal prices consistent with the goal of paying the costs of maintaining the cafeterias (exclusive of the costs of housing and equipping cafeterias, or other costs determined by Board resolution, pursuant to Education Code 38100).

Students who meet federal eligibility criteria for the reduced-price meal program cannot be charged more than the amounts listed in 42 USC 1758 and 1773; see AR 3553 - Free and Reduced Price Meals. For information about setting prices for full-price meals, see 42 USC 1760 and CDE's Nutrition Services Division Management Bulletin USDA-SNP-16-2012.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

Note: Pursuant to USDA Memorandum SP 46-2016, districts participating in the National School Lunch and/or Breakfast program are **mandated** to have a written and clearly communicated meal charge policy which includes, but is not limited to, policy on the collection of delinquent meal charge debt. See the accompanying administrative regulation for additional language fulfilling this mandate. Pursuant to Education Code 49557.5, as added by SB 250 (Ch. 726, Statutes of 2017), districts must make the meal charge policy public.

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments, including delinquent meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public.

Note: Pursuant to CDE's Nutrition Services Division Management Bulletin SNP-03-2017, the district's unpaid meals policy must ensure that students with unrecovered or delinquent debt are not overtly identified. In addition, Education Code 49557.5, as added by SB 250 (Ch. 726, Statutes of 2017), requires any district that participates in the National School Lunch and/or Breakfast Program to ensure that students with unpaid meal fees are not shamed or treated differently than other students.

The Superintendent or designee shall ensure that a student whose parent/guardian has unpaid school meal fees is not overtly identified, shamed, treated differently, or served a meal that differs from the meal served to other students. (Education Code 49557.5)

Note: Education Code 49557 requires the Board to approve a plan that ensures students eligible to receive free or reduced-price meals are not treated differently from other students, including, but not limited to, assurance that eligible students will not be overtly identified by the use of special tokens, tickets, or any other means. For additional language addressing this requirement, see BP/AR 3553 - Free and Reduced Price Meals.

Students who are enrolled in the free or reduced-price meal program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation. Such students shall not be overtly identified or treated differently from other students.

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

(cf. 3553 - Free and Reduced Price Meals)

Cafeteria Fund

Note: Pursuant to Education Code 38090, money received for the sale of food or for any services performed by the cafeterias may be paid into the county treasury to the credit of a "cafeteria fund" for the district.

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

Note: The following **optional** paragraph may be revised to reflect district practice. 2 CFR Part 200, Appendix VII and USDA guidance, Indirect Costs: Guidance for State Agencies and School Food Authorities, provide information regarding allowable indirect costs that may be charged to the nonprofit school food service account. Also see the accompanying administrative regulation.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and reasonable and necessary indirect program costs as allowed by law.

(cf. 3230 - Federal Grant Funds)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

Contracts with Outside Services

Note: The following section is **optional**. Pursuant to Education Code 45103.5, the district is authorized to contract for consulting services related to food service management. 42 USC 1758, 7 CFR 210.16, and Education Code 45103.5 authorize a district, under specified conditions and with approval of the CDE, to contract with a food service management company to manage its food service operation in one or more of its schools. See the accompanying administrative regulation for related requirements.

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

Procurement of Foods, Equipment and Supplies

Note: The following two paragraphs reflect requirements for districts participating in the National School Lunch and/or Breakfast Program. Pursuant to 7 CFR 210.21, districts are required to comply with all requirements for purchasing commercial food products served in the school meal programs, including those outlined in the Buy American provision. This provision indicates that a district participating in the National School Lunch and/or Breakfast Program or any entity purchasing food on its behalf must, to the maximum extent practicable, purchase domestically grown and processed foods, as defined. According to USDA Memorandum SP-24-2016, a domestic

commodity or product is deemed to be "substantially using" domestic agricultural commodities when over 51 percent of the final processed product consists of agricultural commodities produced in the United States.

Limited exceptions to the Buy American requirement are described in USDA Memorandum SP 38-2017. If the district is using one of these exceptions, it must maintain documentation justifying the exception(s).

Pursuant to Education Code 49563, as added by SB 730 (Ch. 571, Statutes of 2017), the CDE is required to make resources, requirements, and best practices related to the Buy American provision available on its web site and to provide districts with related USDA guidance or regulations as updates are issued.

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. *Domestic commodity or product* means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonable quantities of a satisfactory quality, or when competitive bids reveal the costs of a United States product are significantly higher than the nondomestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception.

Note: Pursuant to Food and Agriculture Code 58595, as added by AB 822 (Ch. 785, Statutes of 2017), a district that solicits bids for the purchase of an agricultural product must give preference for California-grown agricultural products, with certain conditions, as provided below.

Furthermore, the district shall accept a bid or price for an agricultural product grown in California before accepting a bid or price for an agricultural product grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a product produced outside the state. (Food and Agriculture Code 58595)

Note: Pursuant to Public Contract Code 20111, as amended by SB 544 (Ch. 395, Statutes of 2017), districts participating in a federally funded child nutrition program, such as the National School Lunch and/or Breakfast Program, must comply with the federal procurement standards of 2 CFR 200.318-200.326 in regard to bid solicitations and awards. Also see BP/AR 3230 - Federal Grant Funds. Districts that do not participate in such a program may revise the following paragraph.

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

Note: The following paragraph is for use by districts that have one or more schools participating in the National School Lunch Program, School Breakfast Program, Seamless Summer Feeding Option, and/or other federal meal program. The state monitoring process (the Administrative Review) includes a review of district compliance with requirements for federal meal programs, including a review of resource management in the food service program as provided in the following paragraph. Each district is reviewed at least once every three years. See the CDE's nutrition services web site for a current list of documents that may be requested for the review.

During the Administrative Review, CDE will review district policies on charge accounts, alternate meals, unpaid meal charges, and guidelines for continually notifying parents/guardians of these policies.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by the CDE to ensure compliance of the district's food service program with federal requirements related to maintenance of the nonprofit school food service account, meal charges, paid lunch equity, revenue from nonprogram goods, indirect costs, and USDA foods.

(cf. 3555 - Nutrition Program Compliance)

Legal Reference:

EDUCATION CODE

38080-38086 Cafeteria, establishment and use

38090-38095 Cafeterias, funds and accounts

38100-38103 Cafeterias, allocation of charges

42646 Alternate payroll procedure

45103.5 Contracts for management consulting services; restrictions

49490-49493 School breakfast and lunch programs

49500-49505 School meals

49554 Contract for services

49550-49564.5 Meals for needy students

49580-49581 Food recovery program

FOOD AND AGRICULTURE CODE

58595 Preference for California-grown agricultural products

HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

PUBLIC CONTRACT CODE

2000-2002 Responsive bidders

20111 Contracts

CODE OF REGULATIONS, TITLE 5

15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 42

1751-1769j School lunch programs

1771-1791 Child nutrition, including:

1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 2

200.56 Indirect costs, definition

200.318-200.326 Procurement standards

200.400-200.475 Cost principles

200 Appendix VII Indirect cost proposals

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.21 National School Breakfast Program

250.1-250.70 USDA foods

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Food Distribution Program Administrative Manual

Storage and Inventory Management of U.S. Department of Agriculture Foods, NSD Management Bulletin, FDP-01-2018, January 2018

Unpaid Meal Charges: Local Meal Charge Policies, Clarification on Collection of Delinquent Meal Payments, and Excess Student Account Balances, NSD Management Bulletin, SNP-03-2017, April 2017

Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast Programs, Bad Debt Policies, and the Handling of Unpaid Meal Charges, NSD Management Bulletin, USDA-SNP-06-2015, May 2015

Cafeteria Funds--Allowable Uses, NSD Management Bulletin, NSD-SNP-07-2013, May 2013

Paid Lunch Equity Requirement, NSD Management Bulletin, USDA-SNP-16-2012, October 2012

~~CDE MANAGEMENT ADVISORIES~~

~~0701.00—Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, NSD Management Bulletin No. 00-111, July 2000~~

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

FAQs About School Meals

Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017

Indirect Costs: Guidance for State Agencies and School Food Authorities SP 60-2016, September 2016

Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools, September 2016

Unpaid Meal Charges: Local Meal Charge Policies, SP 46-2016, July 2016

Compliance with and Enforcement of the Buy American Provision in the National School Lunch Program, SP 24-2016, February 2016

Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17-2014, January 2014

WEB SITES

~~California Department of Education CDE, Nutrition Services Division: <http://www.cde.ca.gov/ls/nunsd/>~~

~~California School Nutrition Association: <http://www.calsna.org>~~

~~U.S. Department of Agriculture, Food and Child Nutrition Service Programs: <http://www.fns.usda.gov/cnd/>~~

Policy RESCUE UNION SCHOOL DISTRICT

adopted: May 24, 2005 Rescue, California

Considered: December 11, 2018

Rescue Union ESD

Administrative Regulation

Food Service Operations/Cafeteria Fund

AR 3551

Business and Noninstructional Operations

Note: Districts that have one or more high-poverty schools operating under the federal universal meal service provision (42 USC 1759a), which provides breakfast and/or lunch free of charge to all students at the school, should revise the following administrative regulation accordingly. Also see BP/AR 3553 - Free and Reduced Price Meals.

Payments for Meals

Note: State and federal law (Education Code 49550; 42 USC 1758, 1773) require that all students eligible for free and reduced-price meals receive a reimbursable meal during each school day, which must be the same meal choice offered to noneligible students; see BP/AR 3553 - Free and Reduced Price Meals. California Department of Education (CDE) Nutrition Services Division Management Bulletin SNP-06-2015 clarifies that districts therefore cannot serve an alternate meal (i.e., a meal that is different than the day's advertised meal) to a student eligible for reduced-price meals who does not have the ability to pay or who fails to provide a meal ticket or other medium of exchange on a given day.

In addition to providing meals at no cost to students who are eligible, the district may offer meals at no cost to students who qualify for reduced-price benefits. Districts that choose to eliminate reduced-price meal charges may still claim the meals at the reduced-price rate, but the cost difference between the reduced-price meal and the no-cost meal must be covered by the district's cafeteria fund. Districts that choose to do so may modify the following paragraph accordingly. For more information, see the U.S. Department of Agriculture's (USDA) Memorandum SP 17-2014.

The following section includes recommendations of the CDE's Nutrition Services Division Management Bulletin and the USDA's "FAQs About School Meals" on the USDA's web site and may be revised to reflect district practice.

With the exception of students who are eligible to receive meals at no cost, students may pay on a per-meal basis or may submit payments in advance. The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3552 - Summer Meal Program)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 3555 - Nutrition Program Compliance)

Note: The CDE's program monitoring process (the Administrative Review) requires districts to continually notify parents/guardians of district policies regarding meal payments, including charge accounts and alternate meals if applicable. Districts should, at a minimum, inform parents/guardians at the beginning of the school year and on an ongoing basis of district practices for students who have lost or forgotten their meal payment. In addition, districts should set up a system for notifying parents/guardians when a student's meal payment account has a low or negative balance.

According to the USDA's Memorandum SP-23-2017, the district's policy on delinquent meal payments must be communicated in writing to all households at the start of each school year and to households transferring to the school during the school year. CDE's Nutrition Services Division Management Bulletin SNP-03-2017 states that, at a minimum, districts should use the methods specified below to communicate the district's meal policy.

At the beginning of the school year, and whenever a student enrolls during the school year, parents/guardians shall be notified of the district's meal payment policies and be encouraged to prepay for meals whenever possible. The Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of applications at the start of the school year
4. Posting the policy on the district's web site
5. Establishing a system to notify parents/guardians when a student's meal payment account has a low or negative balance

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

In order to avoid potential misuse of a student's food service account by someone other than the student in whose name the account has been established, the Superintendent or designee shall verify a student's identity when setting up the account and when charging any meal to the account. The Superintendent or designee shall investigate any claim that a bill does not belong to a student or is inaccurate, shall not require a student to pay a bill that appears to be the result of identity theft, and shall open a new account with a new account number for a student who appears to be the subject of identity theft.

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

Note: Pursuant to CDE's Nutrition Services Division Management Bulletin SNP-03-2017, districts must ensure that students who are approved for reduced-price meals receive all meals that are paid for. Any excess payments must be either carried over or refunded to the parents/guardians. The following paragraph extends this provision to also apply to students paying for full-price meals.

Any payments made to a student's food service account shall, if not used within the school year, be carried over into the next school year or be refunded to the student's parents/guardians.

Unpaid and Delinquent Meal Charges

Note: The following section reflects requirements applicable to districts participating in the National School Lunch and/or Breakfast Program and may also be used by districts that do not participate in the program.

Pursuant to USDA Memorandum SP 46-2016, districts participating in the National School Lunch and/or Breakfast program are **mandated** to have a written and clearly communicated meal charge policy which includes, but is not limited to, policy on the collection of delinquent meal charge debt. Such policy may be consistent for all students or vary by grade level. The following section may be revised to reflect district practice.

Pursuant to Education Code 49557.5, as added by SB 250 (Ch. 726, Statutes of 2017), the district must notify parents/guardians within 10 days of a negative balance in their child's school meal account. Prior to sending the notification to the parent/guardian, the district must exhaust all options and methods to certify the student for free or reduced-price meals. The district is required to reimburse meal fees paid by the parent/guardian during any time that the student would have been eligible for free or reduced-price meals, to the extent that the expense is reimbursable under the National School Lunch Program.

At its discretion, the district may choose to also notify parents/guardians before the student's meal account reaches a negative balance. The following paragraph may be modified to reflect district practice.

No later than 10 days after a student's school meal account has reached a negative balance, the Superintendent or designee shall so notify the student's parent/guardian. Before sending this notification, the district shall exhaust all options and methods to directly certify the student for free or reduced-price meals. If the district is not able to directly certify the student, the notice to the parent/guardian shall include a paper copy of, or an electronic link to, an application for free or reduced-price meals and the Superintendent or designee shall contact the parent/guardian to encourage submission of the application. (Education Code 49557.5)

Note: Education Code 49557.5, as added by SB 250 (Ch. 726, Statutes of 2017), prohibits the use of a debt collector to collect unpaid school meal fees.

The district may attempt to collect unpaid school meal fees from a parent/guardian, but shall not use a debt collector. (Education Code 49557.5)

Note: The following **optional** paragraph reflects CDE guidance in its Nutrition Services Division Management Bulletin SNP-03-2017.

The Superintendent or designee may enter into an agreement with a student's parent/guardian for payment of the student's unpaid meal charge balance over a period of time. As necessary, the repayment plan may allow the unrecovered or delinquent debt to carry over into the next fiscal year.

The district shall not direct any action toward a student to collect unpaid school meal fees. (Education Code 49557.5)

Note: CDE's Nutrition Services Division Management Bulletin SNP-03-2017 requires that the district's unpaid meal policy conform with the cost principles set forth in 2 CFR 200.426, as provided below.

The district's efforts to collect debt shall be consistent with district policies and procedures, California Department of Education (CDE) guidance, and 2 CFR 200.426. The district shall not spend more than the actual debt owed in efforts to recover unpaid meal charges.

Note: Pursuant to CDE's Nutrition Services Division Management Bulletins SNP 06-2015 and SNP-03-2017, delinquent debt must be reclassified as bad debt and written off as an operating loss if it is not paid by the end of the fiscal year in which the debt was incurred, unless the district enters into a repayment plan with the parent/guardian prior to the end of the fiscal year or the debt occurs fewer than 90 days prior to the end of the fiscal year. Federal funds are not available to reimburse the district for bad debt. Districts are required to maintain related records in accordance with 7 CFR 210.9 and 210.15.

The Superintendent or designee shall maintain records of the efforts made to collect unpaid meal charges and, if applicable, financial documentation showing when the unpaid meal balance has become an operating loss.

Reimbursement Claims

Note: To streamline administration of state and federal meal programs, CDE has developed an online Child Nutrition Information and Payment System which must be used to submit reimbursement claims and to submit and track the status of applications and USDA food requests.

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free, reduced-price, and full-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to CDE using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

Note: The following section is **optional** and may be revised to reflect district practice. Health and Safety Code 114079, as amended by SB 557 (Ch. 285, Statutes of 2017), authorizes districts to provide "sharing tables" where food service staff, students, and faculty may return appropriate food items which may then be shared with other students or donated to a food bank or any other nonprofit charitable organization.

To minimize waste and reduce food insecurity, the district may provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

Cafeteria Fund

Note: Education Code 38091 authorizes the Governing Board to establish one or more cafeteria revolving accounts to be treated as revolving cash accounts of the cafeteria fund.

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. –The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund. (Education Code 38090, 38091, ~~and 38092~~)

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

The cafeteria fund shall be used only for ~~those Board authorized~~ expenditures authorized by the Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and as defined in the California School Accounting Manual. ~~or appropriately reported to the California Department of Education.~~ (Education Code 38091, 38101)

~~These expenditures may include, but are not limited to, expenditures for the following:—~~
(Education Code 38091)

- ~~1.— Construction, alteration, or improvement of a central food processing plant~~
- ~~2.— Lease, purchase or installation of additional cafeteria equipment of the central food processing plant~~
- ~~3.— Vending machines and their installation and housing~~
- ~~4.— Computer equipment and related software~~
- ~~5.— Lease or purchase of vehicles used primarily in connection with the central food processing plant~~

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the expenditure's purpose and basis. (Education Code 38101)

(cf. 3110 - Transfer ~~Any funds derived from the sale~~ *of Funds)*

Note: The following **optional** paragraph may be revised to reflect district practice. 2 CFR Part 200 Appendix VII and USDA guidance, Indirect Costs: Guidance for State Agencies and School Food Authorities, provide information regarding allowable indirect costs that may be charged to the nonprofit school cafeteria food service account. Indirect costs are those that are incurred ~~and deposited in a Board established cafeteria equipment reserve shall be used only~~ for the benefit of multiple programs ~~purchase, lease, maintenance~~ or objectives and typically support administrative overhead functions (e.g., accounting, payroll, purchasing, utilities, janitorial services). Each program or objective that benefits from the indirect cost bears a

commensurate portion of the cost. Costs may be charged to the nonprofit food service account only if properly documented.

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. ~~replacement of cafeteria equipment.~~ (Education Code 3810138102)

Note: Pursuant to 7 CFR 210.7 and 220.14, net cash resources (i.e., all monies that have accrued to the nonprofit school food service at any given time, less cash payable) should not exceed three months average expenditures. If there is a surplus, then according to USDA guidance, Indirect Costs: Guidance for State Agencies and School Food Authorities, the district must lower the price of paid lunches, improve food quality, or make other improvements to school meal operations. The spending plan developed by the district under such circumstances must be approved by the CDE.

Net cash resources in the nonprofit school food service shall not exceed three months average expenditures. (2 CFR 220.14)

U.S. Department of Agriculture Foods

Note: The following optional section is for use by districts that participate in the National School Lunch Program and receive foods from the USDA pursuant to 42 USC 1755 and 7 CFR 250.1-250.70. CDE is responsible for ordering and distributing USDA foods for use in California schools. Pursuant to 42 USC 1758, USDA must ensure that foods offered through this program reflect the most recent Dietary Guidelines for Americans.

The Superintendent or designee shall ensure that foods received through the U.S. Department of Agriculture (USDA) are handled, stored, and distributed in facilities which: (7 CFR 250.14)

1. Are sanitary and free from rodent, bird, insect, and other animal infestation
2. Safeguard foods against theft, spoilage, and other loss
3. Maintain foods at proper storage temperatures
4. Store foods off the floor in a manner to allow for adequate ventilation
5. Take other protective measures as may be necessary

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Regulation RESCUE UNION SCHOOL DISTRICT
approved: May 24, 2005 Rescue, California
Considered: December 11, 2018

Rescue Union ESD

Board Policy

Summer Meal Program

BP 3552

Business and Noninstructional Operations

***Note: The following optional policy is for use by any district that has been approved by the California Department of Education (CDE) to serve as a program sponsor under the federally funded Seamless Summer Feeding Option (SSFO) or Summer Food Service Program (SFSP), pursuant to 42 USC 1761 (as amended by P.L. 111-80) and 7 CFR 225.1-225.20. Both programs are designed to provide meals to children in low-income communities during summer vacation; however, SSFO funding is available only to districts that also participate in the National School Lunch or Breakfast Program (42 USC 1751-1769j, 1773). ***

***Note: Pursuant to 7 CFR 225.14, districts participating in SSFO or SFSP must make summer meals available to all children in the community, not just those enrolled in summer school. Districts that offer meals only to students enrolled in summer school and not to other children in the community are not eligible to receive reimbursements under SSFO or SFSP, but may continue to provide meals through the National School Lunch or Breakfast Program. ***

The Governing Board recognizes that child nutrition programs have a positive and direct impact upon children's well-being and achievement. To help students and other children in the community remain well nourished throughout the summer vacation, the district shall sponsor a summer meal program as approved by the California Department of Education (CDE).

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5030 - Student Wellness)

(cf. 5141.27 - Food Allergies/Special Dietary Needs)

***Note: The following optional paragraph is for use by districts that maintain one or more schools on a year-round schedule. Pursuant to 42 USC 1761, the SSFO and SFSP may provide meals at off-session/off-track times of the year for schools on a continuous school calendar. According to the CDE's Frequently Asked Questions, under the SSFO, schools on a year-round schedule may be approved to serve meals during breaks of at least 10 school days. For purposes of the SFSP, 7 CFR 225.2 defines a "continuous school year" as having vacation periods of 15 continuous school days or more during the period from October through April. ***

The district may apply to the CDE to provide meals to children during any extended break in a year-round school schedule. (42 USC 1761; 7 CFR 225.2, 225.6, 225.14)

(cf. 6117 - Year-Round Schedules)

Between October and April, or at any time or school on a year-round schedule, the district may serve meals at a nonschool site in cases of unanticipated school closures, such as a natural disaster, unscheduled major building repair, court order related to school safety or other issues, labor-management dispute, or similar cause as approved by the CDE. (42 USC 1761; 7 CFR 225.6)

*****Note: Both the SSFO and SFSP contain criteria for choosing locations to operate a summer meal program; see the accompanying administrative regulation. Meal service must not begin prior to receiving CDE approval of the site. *****

The Superintendent or designee shall recommend to the Board one or more sites for meal services based on state and federal program criteria and an assessment of family and community needs. When feasible, the Superintendent or designee shall involve local governmental agencies, food banks, and/or community organizations in identifying suitable site locations. The site(s) shall be approved by the CDE before meal service is initiated.

*****Note: The following paragraph is optional. The U.S. Department of Agriculture's The Summer Food Service Program: Food That's In When School is Out, 2010 Administrative Guidance for Sponsors encourages sponsors to select sites or design programs to offer other organized activities that attract children to the summer meal program. *****

The summer meal program may be offered in conjunction with educational enrichment or recreational activities in order to encourage participation in other wellness and learning opportunities.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 1330.1 - Joint Use Agreements)
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6177 - Summer Learning Programs)

The Superintendent or designee shall develop and coordinate outreach and promotional activities to inform parents/guardians and the community about the availability of the summer meal program and its location(s) and hours.

(cf. 1100 - Communication with the Public)
(cf. 1112 - Media Relations)
(cf. 1113 - District and School Web Sites)

*****Note: Districts participating in either the SSFO or SFSP must submit reimbursement claims through the CDE's online Child Nutrition Information and Payment System. *****

The Superintendent or designee shall maintain accurate records of all meals served and shall ensure the timely submission of reimbursement claims in accordance with state procedures.

(cf. 3551 - Food Service Operations/Cafeteria Fund)

The Superintendent or designee shall regularly report to the Board regarding program implementation, number of participants at each site, feedback from participating children and their parents/guardians regarding menus and service, and program costs. As needed, the

Board shall direct the Superintendent or designee to identify program modifications to increase program quality or children's access to meal services.

(cf. 0500 - Accountability)

(cf. 3555 - Nutrition Program Compliance)

Legal References:

EDUCATION CODE

49430-49434 Pupil Nutrition, Health, and Achievement Act of 2001

49490-49494 School breakfast and lunch programs

49500-49505 School meals

49510-49520 Nutrition

49530-49536 Child Nutrition Act

49547-49548.3 Comprehensive nutrition services

49550-49562 Meals for needy students

49570 National School Lunch Act

CODE OF REGULATIONS, TITLE 5

15510 Mandatory meals for needy students

15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 42

1751-1769j School lunch programs, including:

1758b Local wellness policy

1761 Summer Food Service Program and Seamless Summer Feeding Option

1771-1792 Child nutrition, especially:

1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.22 National School Breakfast Program

225.1-225.20 Summer Food Service Program

Management Resources:

CSBA PUBLICATIONS

Providing Access to Nutritious Meals During Summer, Policy Brief, June 2010

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT BULLETINS

USDA-SFSP-06-2008 Summer Food Service Program Outreach Requirement Clarification, October 2008

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

The Summer Food Service Program: Food That's In When School is Out, 2010, Nutrition Guidance for Sponsors, rev. March 2010

The Summer Food Service Program: Food That's In When School is Out, 2010 Site Supervisor's Guide, rev. January 2010

The Summer Food Service Program: Food That's In When School is Out, 2010 Monitor's Guide, rev. January 2010

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS (continued)

The Summer Food Service Program: Food That's In When School is Out, 2010 Administrative Guidance for Sponsors, rev. December 2009

National School Lunch Program's Seamless Summer Option Questions and Answers, 2009

WEB SITES

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

California Center for Research on Women and Families, Summer Meal Program Coalition: <http://www.ccrwf.org>

California Department of Education, Nutrition: <http://www.cde.ca.gov/ls/nu>

California Food Policy Advocates: <http://www.cfpa.net>

California School Nutrition Association: <http://www.calsna.org>

Child Nutrition Information and Payment System: <https://www.cnips.ca.gov>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov>

Policy RESCUE UNION SCHOOL DISTRICT

Considered: December 11, 2018 Rescue, California

Rescue Union ESD

Administrative Regulation

Summer Meal Program

AR 3552

Business and Noninstructional Operations

***Note: The following optional administrative regulation is for use by any district that has been approved by the California Department of Education (CDE) to serve as a program sponsor under the federally funded Seamless Summer Feeding Option (SSFO) or Summer Food Service Program (SFSP), pursuant to 42 USC 1761 (as amended by P.L. 111-80) and 7 CFR 225.1-225.20. The district should select the section(s) below that correspond to the program(s) offered by the district. ***

Site Selection

***Note: The following section is for use by districts that participate in either the SSFO or SFSP. ***

In identifying locations where summer meals may be provided, the Superintendent or designee shall document site eligibility according to the following criteria: (7 CFR 225.2, 225.15)

1. Open Site: The site provides meals to all children in the area and is located at a school or nonschool site within the geographical boundaries of a school attendance area where at least 50 percent of the children are eligible for free or reduced-price meals.

(cf. 3553 - Free and Reduced Price Meals)

2. Restricted Open Site: The site initially meets the criteria of an "open site," but the district must restrict or limit participation on a first-come, first-served basis due to security, safety, or control concerns.

3. Closed Enrolled Site: The site is open only to enrolled children, as opposed to the community at large, and at least 50 percent of the enrolled children at the site are eligible for free or reduced price school meals, as determined by approval of applications in accordance with 7 CFR 225.15(f).

***Note: The following optional paragraph is for use by districts that offer meals during summer school session. 7 CFR 225.14 requires such districts to make summer meals available to all children in the community, not just those enrolled in summer school. Districts that offer meals only to students enrolled in summer school and not to other children in the community are not eligible to receive reimbursements under SSFO or SFSP, but may continue to provide meals through the National School Lunch or Breakfast Program (42 USC 1751-1769j, 1773; 7 CFR 210.1-210.31, 220.1-220.21). ***

Whenever the district offers the summer meal program at a site that provides summer school sessions, it shall ensure that the site is open to students enrolled in summer school and to all children residing in the area served by the site. (7 CFR 225.14)

(cf. 3555 - Nutrition Program Compliance)
(cf. 6177 - Summer Learning Programs)

Meal Service

Note: The following section is for use by districts that participate in either the SSFO or SFSP. The district may revise the following paragraph to reflect meals provided by the district.

In accordance with the district's agreement with the California Department of Education (CDE), the summer meal program may offer breakfast, morning snack, lunch, afternoon snack, and/or supper. The program may provide up to two meals/snacks per day in any combination, except that lunch and supper shall not be provided by the same site on the same day. Sites that primarily serve children from migrant families may apply to serve up to three meals, or two meals and one snack, per day. All meals/snacks shall be provided within the time periods specified in 7 CFR 225.16. (42 USC 1761; 7 CFR 225.16)

(cf. 3551 - Food Service Operations/Cafeteria Fund)
(cf. 5030 - Student Wellness)

Meals provided through the district's summer meal program shall be available at no cost to: (42 USC 1761; 7 CFR 225.2)

1. Children age 18 or younger
2. Persons over age 18 who meet the CDE's definition of having a physical or mental disability and who are participating in a public or nonprofit private school program established for individuals with a disability

(cf. 6164.4 - Identification of Individuals for Special Education)

Additional Requirements for Seamless Summer Feeding Option

Note: In addition to the requirements in the "Site Selection" and "Meal Service" sections above, districts participating in SSFO are subject to the requirements in the following optional section. Districts that participate in SSFO also participate in the National School Lunch or Breakfast Program (42 USC 1751-1769j, 1773) and have one agreement with the CDE for their entire food services operation.

All meals offered through the summer meal program shall meet menu planning requirements for

the National School Lunch or Breakfast Program pursuant to 7 CFR 210.10 or 7 CFR 220.8. (42 USC 1761)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 5141.27 - Food Allergies/Special Dietary Needs)

***Note: The following optional paragraph should be revised to reflect district practice. As part of the application process, districts applying to participate in the SSFO and operate an open site are required to describe how each site will advertise the availability of meal services to children in the community. The CDE's web site specifies that districts must have a large banner or marquee demonstrating that the meal service is available to all children in the community. Additional sample outreach materials, including a flyer translated into multiple languages, a poster, and a template letter for web sites, are available through the CDE. ***

***Note: According to the CDE's Frequently Asked Questions, the district should maintain documentation, such as copies of advertisements, flyers, or radio or TV announcements, so that the advertising method can be confirmed during a CDE review. ***

Whenever the district operates an open site as defined in the section entitled "Site Selection" above, the Superintendent or designee shall advertise the availability of summer meal services to the neighborhood community. A large banner or marquee shall be prominently displayed at each site before and during the meal service. Other outreach strategies may include, but are not limited to, sending a news release to the local media, distributing a flyer to parents/guardians of district students, posting information on the district or school web site, and placing posters throughout the community.

(cf. 1100 - Communication with the Public)
(cf. 1112 - Media Relations)
(cf. 1113 - District and School Web Sites)

***Note: Meals provided through the SSFO are reimbursed at the same rate applicable to free meals served through the National School Lunch or Breakfast Program. Reimbursement claims for meals served through the SSFO must be submitted through the CDE's online Child Nutrition Information and Payment System as part of the district's National School Lunch or Breakfast Program claim. ***

At the point of service, on-site staff shall count the number of eligible meals served. Reimbursement claims shall be submitted using the same procedure used during the school year for the National School Lunch or Breakfast Program.

***Note: According to the USDA's National School Lunch Program's Seamless Summer Option Questions and Answers, each SSFO site must be locally reviewed at least once each year unless this requirement is waived by the CDE. The site monitoring review should be completed using a form available from the CDE. State review of local SSFO programs occurs every five years during the CDE's Coordinated Review Effort process. ***

Each year the Superintendent or designee shall conduct at least one review of each site to ensure its compliance with meal counting, claiming, menu planning, and food safety requirements. For newly established sites, such reviews shall be conducted within three weeks of the start of operation.

Additional Requirements for Summer Food Service Program

***Note: In addition to the requirements in the "Site Selection" and "Meal Service" sections above, districts participating in SFSP are subject to the requirements in the following optional section. The SFSP requires annual approval of the program from the CDE. ***

The district shall annually submit to the CDE a program application and budget for anticipated operational and administrative costs.

***Note: 7 CFR 225.15 requires districts that sponsor open sites, as defined in item #1 in the section entitled "Site Selection" above, to send a notice to the media publicizing the availability of the program. A sample news release is available in the USDA's The Summer Food Service Program: Food That's In When School is Out, 2010 Administrative Guidance for Sponsors. ***

The Superintendent or designee shall annually send a notice to the media serving the area from which the district draws its attendance regarding the availability of free meals. (7 CFR 225.15)

(cf. 1112 - Media Relations)

***Note: According to the USDA's 2010 Administrative Guidance for Sponsors, in addition to the media notice described above, the district is required to take the actions specified in items #1-4 below to inform the community about the program. ***

In addition, the district and each open site shall:

1. Make program information available to the public upon request
2. Make reasonable efforts to provide information in the appropriate translation concerning the availability and nutritional benefits of the program
3. Display, in a prominent place at the site and in the district office, the nondiscrimination poster developed or approved by the U.S. Department of Agriculture's Food and Nutrition Service
4. Include the nondiscrimination statement and instructions for filing a complaint in the public release and in any program information directed to parents/guardians of participants and potential participants

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

(cf. 1100 - Communication with the Public)

(cf. 1113 - District and School Web Sites)

***Note: CDE Management Bulletin USDA-SFSP-06-2008 states that sponsors of open sites are also required to post signage as provided in item #5 below. ***

5. Post signage, such as a banner, marquee, poster, or other large display on the exterior of the building facing the street nearest the entrance of the meal service area at each site, before the meal service begins and throughout the service time

All meals offered through the summer meal program shall meet U.S. Department of Agriculture minimum meal patterns as specified in 7 CFR 225.16 or the meal patterns required for the National School Lunch and Breakfast Programs. (42 USC 1761; 7 CFR 225.16)

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 5141.27 - Food Allergies/Special Dietary Needs)

The Superintendent or designee shall submit to the CDE monthly reimbursement claims based on the number of eligible meals served.

***Note: 42 USC 1761 and 7 CFR 225.15 and 225.7 require the district to provide training for program administrative and site personnel as provided below. In addition, administrative personnel must participate in mandatory training conducted by the CDE each year before the CDE will approve the SFSP agreement. ***

Program administrative personnel shall annually attend mandatory training provided by the CDE. In addition, the Superintendent or designee shall annually hold program training sessions for administrative and site personnel and shall allow no site to operate until personnel have attended at least one of these training sessions. Training of site personnel shall include, but not be limited to, the purpose of the program, site eligibility, record keeping, site operations, meal pattern requirements, and the duties of a program monitor. The Superintendent or designee shall provide training throughout the summer to ensure that administrative personnel are thoroughly knowledgeable in all required areas of program administration and operation and are provided with sufficient information to carry out their program responsibilities. Each site shall have present at each meal service at least one person who has received this training. (42 USC 1761; 7 CFR 225.15, 225.7)

(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

***Note: In addition to the self-reviews required by 7 CFR 225.15 as described below, districts are subject to reviews by the CDE at least once every three years, and more frequently under some circumstances, in accordance with 7 CFR 225.7. ***

The Superintendent or designee shall monitor program operations by conducting site visits prior to opening a new site, during the first week of operation, during the first four weeks of operation, and then at a reasonable level thereafter. (7 CFR 225.15)

The Superintendent or designee shall retain all records pertaining to the program for a period of three years after the end of the fiscal year to which they pertain. (7 CFR 225.6, 225.15)

(cf. 3580 - District Records)

7/10

Rescue Union ESD

Board Policy

Student And Family Privacy Rights

BP 5022

Students

Note: 20 USC 1232h, the Protection of Pupil Rights Act (PPRA), mandates that any district receiving funds from a program administered by the U.S. Department of Education (USDOE) adopt a policy regarding the (1) administration of surveys and physical exams/screenings, (2) right of parents to inspect instructional materials, and (3) collection of personal information for marketing purposes. See the accompanying administrative regulation for additional requirements pertaining to these topics.

The Governing Board respects the rights of district students and their parents/guardians with regard to the privacy of their personal beliefs and the confidentiality of their personal information.

~~The Governing Board believes that personal information concerning district students and their families should be kept private in accordance with law.~~

~~(cf. 0000 – Vision)~~

~~(cf. 0100 – Philosophy)~~

~~(cf. 0200 – Goals for the School District)~~

~~(cf. 5020 - Parent Rights and Responsibilities)~~

(cf. 5021 - Noncustodial Parents)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

~~(cf. 6000 – Concepts and Roles)~~

~~(cf. 6162.8 - Research)~~

The Superintendent or designee may collect, disclose, or use students' personal information for the exclusive purpose of developing, evaluating, or providing educational products or services for or to students or educational institutions, such as the following: (20 USC 1232h)

1. College or other postsecondary education recruitment or military recruitment
2. Book clubs, magazines, and programs providing access to low-cost literary products
3. Curriculum and instructional materials used by elementary and secondary schools
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - State Academic Achievement Tests)

5. The sale by students of products or services to raise funds for school-related or education-related activities

(cf. 1321 - Solicitation of Funds from and by Students)

6. Student recognition programs

(cf. 5126 - Awards for Achievement)

Note: 20 USC 1232h mandates that districts adopt a policy concerning the collection, disclosure, or use of collected personal information for marketing purposes. Option 1 below is for use by districts that choose to prohibit the collection of personal information for marketing purposes. Option 2 is for use by districts that choose to authorize the collection of personal information purposes.

The Superintendent or designee is prohibited from collecting, disclosing, or using a student's individually identifiable information, including his/her name, parent/guardian's name, home or other physical address, telephone number, or social security number, for the purpose of marketing or selling that information or providing the information to others for that purpose.

Note: In addition, pursuant to Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), districts are prohibited from collecting information or documents regarding citizenship or immigration status of students or their families.

Note: The remainder of this policy is for use by all districts.

Note: 20 USC 1232h requires that the district's policy regarding student privacy be developed in consultation with parents/guardians. Such consultation could occur during meetings of the school site council or parent association or a separate committee could be convened to review the draft policy. The following paragraph may be modified to reflect district practice.

The Superintendent or designee shall consult with parents/guardians regarding the development of regulations pertaining to other uses of personal information, which shall, at a minimum, address the following: (20 USC 1232h)and adoption of this policy.

1. Arrangements for protecting student privacy when collecting, disclosing, or using students' individually identifiable information for any purpose

2. Arrangements~~Collection of Personal Information for Marketing Purposes~~

The Board prohibits district staff from administering or distributing to protect student privacy in

the administration of surveys that may request information about the personal beliefs and practices of students and their families

3. The rights of parents/guardians to inspect the following, and any applicable procedures for granting reasonable access to the following in a reasonable period of time:

a. ~~Survey~~ survey instruments requesting information about their personal beliefs and practices or those of their children

b. Instructional materials used as part of their children's educational curriculum

Note: Item #3c is for use only by districts that select Option 2 above.

c. Instruments used ~~in~~ are designed for the collection purpose of collecting personal information for the purpose of marketing or sale for selling that information.—

4. Any nonemergency physical examinations or screenings that the school may administer

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committee)

(cf. 1230 - School-Connected Organizations)

Note: 20 USC 1232h mandates that the district's policy provide for reasonable notice to parents/guardians of the adoption or continued use of this policy. See the accompanying administrative regulation for additional requirements pertaining to the timing and content of such notice.

The Superintendent or designee shall notify parents/guardians of the adoption or continued use of the district's policy pertaining to the rights specified in items #1-4 above. (20 USC 1232h)

(cf. 5145.6 - Parental Notifications)

Legal Reference:

EDUCATION CODE

234.7 Student protections relating to immigration and citizenship status

49076.7 Privacy of student records; social security numbers

49450-49458 49457 Physical examinations

49602 Confidentiality of personal pupil information received during counseling

51101 Parents Rights Act of 2002

51513 Test, questionnaire, survey, or examination concerning personal Personal beliefs

51514 Nonremoval of survey questions pertaining to sexual orientation or gender identity

51938 Sexual Health and HIV/AIDS Prevention Education Act; notice and parental excuse

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

1232h _Protection of pupil rights

Management Resources:

WEB SITES

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

[California Department of EducationCDE](http://www.cde.ca.gov): <http://www.cde.ca.gov>

[U.S. Department of EducationUSDOE](http://www.ed.gov/offices/OM/fpc/), Family Policy Compliance Office:

<http://www.ed.gov/offices/OM/fpc/>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: November 2004 Rescue, California

Considered: December 11, 2018

Rescue Union ESD

Administrative Regulation

Student And Family Privacy Rights

AR 5022
Students

Definition

~~Personal information means individually identifiable information including a student's or parent/guardian's first and last name, a home or other physical address (including street name and the name of the city or town), a telephone number, or a social security identification number. — (20 USC 1232h)~~

Surveys Requesting Information about Beliefs and Practices

*****Note: Education Code 51513 provides that districts shall not administer exams, surveys, or questionnaires containing questions about a student's or his/her family's personal beliefs or practices in sex, family life, morality, and religion unless the student's parent/guardian has provided prior written consent (i.e., "active consent"). The following paragraph regarding surveys is for use by all districts and is mandated, pursuant to 20 USC 1232h, for districts receiving funds from a program administered by the U.S. Department of Education (USDOE).*****

A student's parent/guardian, or a student who is an adult or emancipated minor, shall provide prior written consent before the student is required to participate in~~participates in~~ a survey inquiring about~~containing~~ one or more of the following: (-items: (20 USC 1232h; Education Code 51513; 20 USC 1232h)

1. Political affiliations or beliefs of the student or his/her parent/guardian~~family~~
2. Mental or psychological problems of the student or his/her family
3. Sexual behavior or attitudes or personal beliefs and practices in family life or morality
4. Illegal, anti-social, self-incriminating, or demeaning behavior
5. Critical appraisals of other individuals with whom the student has~~students have~~ close family relationships
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, or ministers
7. Religious practices, affiliations, or beliefs of the student or his/her parent/guardian

8. Income, except to the extent that income is required to be disclosed by law for participation in a program or for receiving financial assistance under such a program

~~If a student participates in a survey (cf. 3553 - Free and Reduced Price Meals)
(cf. 5148 - Child Care and Development)~~

~~***Note: Pursuant to 20 USC 1232h, districts receiving funds from a USDOE-administered program are mandated to adopt a policy regarding the district's arrangements to protect student privacy in the event that a student participates in a survey requesting information about beliefs and practices as defined above.***~~

~~If a student participates in such a survey requesting information about personal beliefs and practices, school officials and staff members shall not request or disclose the student's identity.~~

~~(cf. 6162.51 – Standardized Testing and Reporting Program)
(cf. 6162.8 - Research)~~

~~***Note: Education Code 51938 creates an exception to the requirement for prior written consent for districts that administer to students in grades 7-12 anonymous, voluntary surveys regarding student health behaviors and risks upon providing written parent/guardian notification and allowing a parent/guardian to opt his/her child out of participation (i.e., "passive consent"). See sections below entitled "Parent/Guardian Access to Surveys and Instructional Materials" and "Notifications."***~~

~~Notwithstanding the above requirements for prior written consent, the district may administer to students in grades 7-12 anonymous, voluntary, and confidential research and evaluation tools to measure student health risks and behaviors, including tests and surveys about student attitudes or practices related to sex as long as parents/guardians are provided written notice and given an opportunity to request, in writing, that their child not participate. (Education Code 51938)~~

~~***Note: Pursuant to Education Code 51514, as added by AB 677 (Ch. 744, Statutes of 2017), districts that administer a voluntary survey that includes questions pertaining to sexual orientation and/or gender identity are prohibited from removing such questions.***~~

~~If the district Parent/Guardian Access to Surveys and Instructional Materials~~

~~Before school staff administers a voluntary survey that already includes questions pertaining to sexual orientation and/or gender identity, the Superintendent or designee shall not remove such questions. (Education Code 51514)~~

~~Parent/Guardian Access to Surveys and Instructional Materials~~

~~***Note: 20 USC 1232h mandates that districts receiving funds from a USDOE-administered program adopt a policy detailing a parent/guardian's right to inspect (1) survey instruments~~

requesting information about the parent/guardian's or his/her child's personal beliefs and practices and (2) instructional materials used as part of the educational curriculum of the parent/guardian's child, as specified below. Under California law, Education Code 51101 authorizes parental inspection of instructional materials; see AR 5020 - Parent Rights and Responsibilities. In addition, pursuant to Education Code 51938, districts that administer to students in grades 7-12 anonymous, voluntary surveys regarding health behaviors and risks must allow parents/guardians the opportunity to review the instrument and to request that their child not participate.***

Note: Pursuant to 20 USC 1232h, those districts that authorize the collection of personal information for marketing or sale (Option 2 in the accompanying Board policy) are mandated to adopt a policy concerning parent/guardian's right to inspect any instrument used for the collection of a student's personal information for purposes of marketing or selling the information.

The parent/guardian of any district student, upon his/her request, shall have the right to inspect: (Education Code 51938; 20 USC 1232h)

1. A survey or other instrument to be before it is administered or distributed to his/her child that either collects personal information for marketing or sale or requests information about beliefs and practices

2. Any or any instructional material to be used as part of his/her child's educational curriculum

(cf. 5020 - Parent Rights and Responsibilities)

Note: 20 USC 1232h mandates districts receiving funds from a USDOE-administered program to adopt a policy which includes procedures for providing parents/guardians reasonable access to surveys, instruments, and instructional materials within a reasonable amount of time after the request has been received. The following paragraph may be modified to reflect the district's definition of a reasonable timeline and reasonable access.

Within a reasonable period of time ~~after~~ receiving a parent/guardian's request, the principal or designee shall permit ~~thea~~ parent/guardian to view ~~thea~~ survey, ~~instrument~~ or other document he/she requested ~~instructional material~~. A parent/guardian may view the document any time during normal business hours.—

(cf. 1340 - Access~~2~~.—~~Refuse~~ to District Records)

Note: The following paragraph is optional.

No student shall be subject to penalty for ~~allow~~ his/her parent/guardian's exercise of any of the rights stated above. ~~child to participate in the activity~~

Students whose parents/guardians exercise this option shall not be penalized by the district.— (20

USC 1232h)

Health Examinations

*****Note: 20 USC 1232h mandates a district receiving funds from a USDOE-administered program to adopt a policy on certain physical examinations or screenings that the school may administer to students. The administration of nonemergency official or staff member shall subject a student to a non-emergency, invasive physical examinations requires prior parental notification, as provided below. This requirement does not apply to any physical examination or screening that is a condition for school attendance, except as permitted without parental notification by an applicable state law.*****

Authorized school officials may administer to any student any physical examination or screening permitted or required under California law. However, no student shall be subjected to a nonemergency, invasive physical examination without prior written notice to his/her parent/guardian, unless an applicable state law authorizes the student to provide consent without parent/guardian notification. (20 USC 1232h)-(20 USC 1232h)

Invasive physical examination means any medical examination that involves the exposure of private body parts or any act during such examination that includes incision, insertion, or injection into the body, but does not include a properly authorized hearing, vision, or scoliosis screening. (20 USC 1232h)

(cf. 5131.61 - Drug Testing)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

(cf. 5141.3 - Health Examinations)

(cf. 5141.32 - Health Screening for School Entry)

(cf. 5141.6 - School Health Services)

Notifications

*****Note: 20 USC 1232h requires that districts receiving funds from a USDOE-administered program notify parents/guardians of the following. A sample notification letter is available on the web site of the USDOE's Family Policy Compliance Office.*****

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of: (20 USC 1232h)

1. The district's policy regarding student privacy—
2. The process to opt their children out of participation in any activity described in this ~~policy and~~ administrative regulation and the accompanying Board policy
3. The specific or approximate dates during the school year when the following activities are scheduled:—

- a. Survey requesting personal information
- b. Physical ~~examinations~~ exams or screenings

Prior to administering any anonymous and voluntary survey regarding health risks and behaviors to students in grades 7-12, the district shall provide parents/guardians with written notice that the survey is to be administered. (Education Code 51938)

Parents/guardians shall also be notified of any substantive change to this policy and administrative regulation within a reasonable period of time after adoption of the change. (20 USC 1232h)

(cf. 5145.6 - Parental Notifications)

Regulation RESCUE UNION SCHOOL DISTRICT
approved: October 2004 Rescue, California
Considered: December 11, 2018

Rescue Union ESD

Administrative Regulation

Health Screening For School Entry

AR 5141.32
Students

Note: The following optional regulation is for use by districts that offer grades K-1.

Comprehensive Health Screening for Grades K-1

Note: Health and Safety Code 124085 requires students to have a comprehensive health screening within 18 months prior to entry into first grade or within 90 days thereafter, as provided below. At their discretion, districts may revise the following paragraph to require proof of the health screening before the student is admitted to school (kindergarten or grade 1), as recommended by the Child Health and Disability Prevention (CHDP) office of the California Department of Health Care Services (DHCS) in its CHDP School Handbook: School Entry Health Examination Requirements.

Note: Pursuant to Health and Safety Code 124085, evidence of the comprehensive health screening must be provided on a form developed by the DHCS. Districts may obtain the DHCS "Report of Health Examination for School Entry" certification form through the CHDP program office at the local health department or on the CHDP web site.

The parent/guardian of a student in kindergarten or first grade shall submit to the Superintendent or designee a certification form developed by the California Department of Health Care Services (DHCS) and signed by the student's health examiner certifying that the student has completed a comprehensive health screening within 18 months prior to entry into first grade or within 90 days thereafter. (Health and Safety Code 124040, 124085)

(cf. 5111 - Admission)
(cf. 5141.3 - Health Examinations)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6173.3 - Education for Juvenile Court School Students)

***Note: Pursuant to Health and Safety Code 124100, the notification described in the following paragraph must be provided in cooperation with the county's CHDP program established pursuant to Health and Safety Code 124025-124110. The CHDP program provides state-reimbursed health examinations at no cost to eligible students, including those who (1) are certified as eligible to receive Medi-Cal, (2) are not certified as eligible for Medi-Cal but have a family income at or below the level established annually by the DHCS, or (3) are attending a Head Start or State Preschool program. Annual eligibility criteria for the CHDP program are

available on the DHCS web site.***

The Superintendent or designee shall notify parents/guardians of all kindergarten students of the requirement to obtain a health screening and of the availability of the Child Health and Disability Prevention (CHDP) program established pursuant to Health and Safety Code 124025-124110 to assist eligible low-income families in obtaining the health screening. (Health and Safety Code 124100)

(cf. 5145.6 - Parental Notifications)

Note: The following optional paragraph reflects legislative intent in Health and Safety Code 124105 encouraging students to complete the health screening in conjunction with immunizations prior to enrolling in kindergarten. The CHDP School Handbook: School Entry Health Examination Requirements recommends that schools include the parent/guardian notice in the kindergarten registration packet because it has been found to be most effective to collect the certification forms at kindergarten entry.

The notice and certification form shall be included with the notification of immunization requirements provided to parents/guardians prior to their child's enrollment in kindergarten and shall encourage completion of the health screening simultaneously with immunizations. The notice shall also be provided to the parent/guardian of any student who is enrolling in first grade without having attended kindergarten in the district.

(cf. 5141.31 - Immunizations)

In lieu of the certification, the parent/guardian may submit a waiver on a form developed by DHCS indicating that he/she does not want or is unable to obtain a health screening. If the waiver indicates that the parent/guardian was unable to obtain the services, the reasons should be included in the waiver. (Health and Safety Code 124085)

Note: The following optional paragraph may be revised to reflect district practice. The CHDP School Handbook: School Entry Health Examination Requirements recommends that the waiver form be provided to parents/guardians upon request rather than distributed with the notification of the health screening requirement.

The waiver form shall be provided to a parent/guardian upon request.

The completed certification form or the waiver shall be maintained in the student's health file or cumulative record. (5 CCR 432)

(cf. 5125 - Student Records)

During the first 90 days of the school year, the Superintendent or designee may contact any parent/guardian of a first-grade student who has not provided either the certification form or the waiver to ensure that the parent/guardian understands the health screening requirement and, if appropriate, his/her possible eligibility for the CHDP program.

The Superintendent or designee shall exclude from school, for not more than five school days, any first-grade student who does not present evidence of a health screening or a waiver on or before the 90th day after entering first grade. The exclusion shall begin on the 91st day after the student's entrance into the first grade, or if school is not in session, then on the next succeeding school day. (Health and Safety Code 124105)

*****Note: Pursuant to Health and Safety Code 124105, the exemptions described in the following paragraph may not exceed five percent of the district's first-grade enrollment.*****

The Superintendent or designee may exempt a student from exclusion when his/her parents/guardians have been contacted at least twice between the first day and the 90th day after the student's enrollment in first grade and the parents/guardians refuse to provide either a certification form or a waiver. (Health and Safety Code 124105)

(cf. 5112.2 - Exclusions from Attendance)

Oral Health Assessment for Grades K-1

No later than May 31 of the school year, the parent/guardian of any kindergarten student or of any first-grade student who was not previously enrolled in a public school shall certify that the student has received an oral health assessment. The oral health assessment shall have been performed by a licensed dentist or other authorized dental health professional no earlier than 12 months prior to the date of the student's initial enrollment. (Education Code 49452.8)

*****Note: The California Department of Education (CDE) has developed a sample parental notification letter, available on its web site, which satisfies the following requirements of Education Code 49452.8.*****

The Superintendent or designee shall notify parents/guardians of students in grades K-1 of the oral health assessment requirement. The notification shall, at a minimum, consist of a letter that includes all of the following: (Education Code 49452.8)

1. An explanation of the administrative requirements of the law
2. Information on the importance of primary teeth
3. Information on the importance of oral health to overall health and to learning
4. A toll-free telephone number to request an application for Medi-Cal or other government-subsidized health insurance programs
5. Contact information for county public health departments
6. A statement of privacy applicable under state and federal laws and regulations

Note: The following optional paragraph may be revised to reflect district practice. As required by Education Code 49452.8, the CDE has developed a standardized "Oral Health Assessment Form," available on its web site, to be used by all districts to obtain the certification of the assessment.

The notification, along with a copy of the certification form developed by the California Department of Education, shall be provided to parents/guardians when they register their child for school.

Following completion of the assessment, the parent/guardian shall submit to the Superintendent or designee a completed certification form which has been signed by the dental health professional.

Note: Pursuant to Education Code 49452.8, if parents/guardians are unable to obtain the oral health assessment for any of the reasons specified below, they must instead complete the section of the CDE's certification form indicating why an assessment could not be completed.

A parent/guardian may be excused from complying with the oral health assessment requirements if he/she indicates on the certification form that the assessment could not be completed for any of the following reasons: (Education Code 49452.8)

1. Completion of an assessment poses an undue financial burden on the parent/guardian.
2. The parent/guardian lacks access to a licensed dentist or other dental health professional.
3. The parent/guardian does not consent to an assessment.

Note: The following paragraph is optional.

Students who are not assessed, or for whom the parents/guardians fail to return the certification form, shall not be excluded from school attendance.

Note: SB 379 (Ch. 772, Statutes of 2017) amended Education Code 49452.8 to change the date for reporting oral health assessment data, as provided in the following paragraph.

By July 1 of each year, the Superintendent or designee shall report data on oral health assessments to the state dental director and/or the county office of education in accordance with Education Code 49452.8.

The report shall also be provided to the Governing Board. The identity of any student shall not be included in the report.

Legal Reference:

EDUCATION CODE

48985 Notice to parents in language other than English

49060-49079 Student records

49452.8 Oral health assessment

HEALTH AND SAFETY CODE

104395 Child Health and Disability Prevention Program expansion

124025-124110 Child Health and Disability Prevention Program, especially:

124085 Certificate documenting health screening and evaluation services; waiver by parent/guardian

124100 Distribution of program information to parents/guardians of kindergarten children

124105 Exclusions and exemption; legislative intent of notification contents

CODE OF REGULATIONS, TITLE 5

432 Student records

CODE OF REGULATIONS, TITLE 17

6800-6874 Child Health and Disability Prevention Program

Management Resources:

CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

Child Health & Disability Prevention (CHDP) Program: Oral Health Educational Resources for Children and Teens (6-20 years), rev. July 2013

CHDP School Handbook: School Entry Health Examination Requirements, rev. January 2006

WEB SITES

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

California Dental Association: <http://www.cda.org>

California Department of Education, Health Services: <http://www.cde.ca.gov/ls/he/hn>

California Department of Health Care Services, Child Health and Disability Prevention Program: <http://www.dhcs.ca.gov/services/chdp>

California Healthy Kids Resource Center: <http://www.ccrcca.org/resources/family-resource-directory/item/california-healthy-kids-resource-center>

Regulation RESCUE UNION SCHOOL DISTRICT

approved: September 2004 Rescue, California

Considered: December 11, 2018

Rescue Union ESD

Board Policy

Parental Notifications

BP 5145.6

Students

The Governing Board ~~desires to promote~~~~recognizes that notifications are essential to~~ effective communication between the school and the home and to keep parents/guardians informed regarding educational programs, school operations, and the legal rights of students and their parents/guardians. The Superintendent or designee shall send ~~students and~~ parents/guardians and students all notifications required by law, ~~including notifications about their legal rights,~~ and any other notifications he/she believes will promote parental understanding and involvement.

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 6020 - Parent Involvement)

Notice of the rights and responsibilities of parents/guardians as specified in~~The notice required pursuant to~~ Education Code 48980 shall be sent at the beginning of each academic year and may be provided ~~either~~ by regular mail, in electronic form when so requested by the parent/guardian, or by any other method normally used by the district for written communication to communicate with parents/guardians ~~in writing.~~ (Education Code 48981, ~~48982~~)

~~No~~If any activity specified in Education Code 48980 ~~will be undertaken by any school during the forthcoming school term, the notice shall state that fact and the approximate date on which any such activity will occur.~~ ~~No such activity~~ shall be undertaken with respect to any particular student unless his/her parent/guardian has been informed of such action through the annual notification or other separate special notification. Such notice shall state the activity that will be undertaken and the approximate date on which the activity will occur. (Education Code 48983-48984)

The annual notification shall include a request that the parent/guardian sign the notice and return it to the school or, if the notice is provided in electronic format, that the parent/guardian submit a signed acknowledgment of receipt of the notice to the school. The parent/guardian's signature is an acknowledgment of receipt of the information but does not indicate that consent to participate in any particular program has been given or withheld. (Education Code 48982)

*****Note: The following optional paragraph may be revised Notifications to reflect district practice.*****

Whenever a student enrolls in a district school during the school year, his/her parents/guardians shall be given all required parental notifications at that time.

Note: The following paragraph applies to notices required for certain federal programs, including, but not necessarily limited to, Title I notices pursuant to 20 USC 6311 and 6312, notices regarding the rights of parents/guardians of students with disabilities pursuant to 34 CFR 300.503 and 300.504, and notices of the educational rights of homeless students pursuant to 42 USC 11432. The following paragraph may be revised to reflect district practice.

Notifications shall be presented in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians can understand.

Note: Pursuant to Education Code 48985, when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to the parents/guardians of these students must also be written in the primary language and may be answered when so required by the parent/guardian in either language. Education Code 48985 requires the California Department of Education (CDE) to notify districts, by August 1 of each year, of the schools and the languages for which the translation of notices is required based on census data submitted to the CDE in the preceding fiscal year.

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices sent to the parent/guardian of any such student shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language. ~~law. (Education Code 48981, 48985; 20 USC 6311, 6312)~~

Whenever an employee learns that a student's parent/guardian is ~~for any reason~~, unable to understand the district's printed notifications for any reason, he/she shall inform, the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

Legal Reference:

EDUCATION CODE

221.5 Prohibited sex discrimination

231.5 Sexual harassment policy

234.7 Student protections relating to immigration and citizenship status

262.3 Appeals for discrimination complaints; information regarding availability of civil remedies

310 Language acquisition programs

~~310-311—Structured English immersion program, parental exception waivers~~

313 Reclassification of English learners, parental consultation

313.2 Long-term English learner, notification

440 English language proficiency assessment; instruction in English language development

8483 Before/after school program; enrollment priorities

17288 Building standards for university campuses

17611.5-17612 Notification of pesticide use

32221.5 Insurance for athletic team members
32255-32255.6 Right to refuse harmful or destructive use of animals
32390 Fingerprint program; contracts; funding; consent of parent/guardian
[33479.3 The Eric Paredes Sudden Cardiac Arrest Prevention Act](#)
35160.5 Extracurricular and cocurricular activities
35178.4 Notice of accreditation status
[35182.5 Advertising in the classroom](#)
35183 School dress codes; uniforms
35186 Complaints concerning deficiencies in instructional materials and facilities
[35211 Driver training; district insurance, parent/guardian liability](#)
35256 School Accountability Report Card
[35258 School Accountability Report Card](#)
35291 Rules for student discipline
~~[37254 Intensive instruction for students who have not passed High School Exit Examination](#)~~
37616 Consultation regarding year-round schedule
39831.5 School bus rider rules and information
[44050 Employee codes of conduct, employee interactions with students](#)
44808.5 Permission to leave school grounds
46010.1 Notice regarding excuse to obtain confidential medical services
46014 Regulations regarding absences for religious purposes
46600-46611 Interdistrict attendance agreements
48000 Minimum age of admission
48070.5 Promotion or retention of students
48204 Residency requirements
48205 Absence for personal reasons
48206.3 Students with temporary disabilities; individual instruction; definitions
48207-48208 Students with temporary disabilities in hospitals
48213 Prior notice of exclusion from attendance
48216 Immunization
48260.5 Notice regarding truancy
48262 Need for parent conference regarding truancy
48263 Referral to school attendance review board or probation department
[48301 Interdistrict transfers](#)
[48350-48361 Open Enrollment Act](#)
48354 Option to transfer from school identified under Open Enrollment Act
48357 Status of application for transfer from school identified under Open Enrollment Act
[48412 Certificate of proficiency](#)
[48432.3 Voluntary enrollment in continuation education](#)
48432.5 Involuntary transfers of students
[48850-48859 Education of foster youth and homeless students](#)
48900.1 Parental attendance required after suspension
48904 Liability of parent/guardian for willful student misconduct
48904.3 Withholding grades, diplomas, or transcripts
48906 Notification of release of student to peace officer
48911 Notification in case of suspension
48911.1 Assignment to supervised suspension classroom

48912 Closed sessions; consideration of suspension
48915.1 Expelled students; enrollment in another district
48916 Readmission procedures
48918 Rules governing expulsion procedures
48929 Transfer of student convicted of violent felony or misdemeanor
48980 Required notification at beginning of term
48980.3 Notification of pesticide use
48981 Time and means of notification
48982 Parent signature acknowledging receipt of notice
48983 Contents of notice
48984 Activities prohibited unless notice given
48985 Notices to parents in language other than English
48987 Child abuse information
49013 Use of uniform complaint procedures for complaints regarding student fees
49063 Notification of parental rights
49067 Student evaluation; student in danger of failing course
49068 Transfer of permanent enrollment and scholarship record
49069 Absolute right to access
49070 Challenging content of student record
49073 Release of directory information
49073.6 Student records, social media
49076 Access to student records
49077 Access to information concerning a student in compliance with court order
49403 Cooperation in control of communicable disease and immunization
49423 Administration of prescribed medication for student
49451 Physical examinations: parent's refusal to consent
49452.5 Screening for scoliosis
49452.7 Information on type 2 diabetes
49452.8 Oral health assessment
49456 Results of vision or hearing test
49471-49472 Insurance
49475 Student athletes; concussions and head injuries
49480 Continuing medication regimen for nonepisodic conditions
49510-49520 Duffy-Moscone Family Nutrition Education and Services Act of 1970
49557.5 Child Hunger Prevention and Fair Treatment Act of 2017; notice of negative balance in meal account
51225.1 Exemption from district graduation requirements
51225.2 Course credits; foster youth, homeless youth, former juvenile court school students and military-connected students
51225.3 Graduation requirements; courses that satisfy college entrance criteria
51229 Course of study for grades 7-12
51513 Personal beliefs; privacy
51938 HIV/AIDS and sexual health instruction
52164 Language census
52164.1 Census-taking methods; determination of primary language; assessment of language skills

52164.3 Reassessment of English learners; notification of results
~~52244 Advanced Placement program~~
54444.2 Migrant education programs; parent involvement
56301 Child-find system; policies regarding written notification rights
56321 Special education: proposed assessment plan
56321.5-56321.6 Notice of parent rights pertaining to special education
56329 Written notice of right to findings; independent assessment
56341.1 Development of individualized education program; right to audio record meeting
56341.5 Individualized education program team meetings
56343.5 Individualized education program meetings
56521.1 Behavioral intervention
58501 Alternative schools; notice required prior to establishment
60615 Exemption from state assessment
60641 California Assessment of Student Performance Standardized Testing and Progress Reporting Program
69432.9 Submission of grade point average to Cal Grant program
CIVIL CODE
1798.29 District records, breach of security
~~60850 High School Exit Examination~~
~~60852.4 High School Exit Examination; waiver for student with disabilities~~
HEALTH AND SAFETY CODE
1596.857 Right to enter child care facility
104420 Tobacco use prevention
104855 Availability of topical fluoride treatment
116277 Lead testing of school drinking water
120365-120375 Immunizations
120440 Sharing immunization information
124100-124105 Health screening and immunizations
PENAL CODE
626.81 Notice of permission granted to sex offender to volunteer on campus
627.5 Hearing request following denial or revocation of registration
CODE OF REGULATIONS, TITLE 5
852 Exemptions from state assessments
863 Reports of state assessment results
~~850 Definitions; notification regarding use of California Modified Assessment~~
~~863 Standardized Testing and Reporting Program~~
3052 Behavioral intervention
~~3831 General standards, Gifted and Talented Education program~~
4622 Notification of uniform complaint procedures
4631 Uniform complaint procedures; notification of decision and right to appeal
4702 Student transfer from school identified under Open Enrollment Act
4917 Notification of sexual harassment policy
11303 Reclassification of English learners
~~11309 Parental exception waivers~~
11511.5 English language proficiency assessment; test results
11523 Notice of proficiency examinations

18066 Child care policies regarding excused and unexcused absences

18094-18095 Notice of Action; child care services

18114 Notice of delinquent fees; child care services

18118-18119 Notice of Action; child care services

CODE OF REGULATIONS, TITLE 17

2951 Hearing tests

6040 Time period to obtain needed immunizations

UNITED STATES CODE, TITLE 20

1232g Family Educational and Privacy Rights Act

1232h Privacy rights

1415 Procedural safeguards

6311 State ~~plan~~plans

6312 Local ~~educational~~education agency plans

~~6316 Academic assessment and local education agency school improvement~~

6318 Parent and family engagement~~Parental involvement~~

~~7012 Instruction in English language development~~

7908 Armed forces recruiter access to students

UNITED STATES CODE, TITLE 42

1758 Child nutrition programs

11431-11435 McKinney-Vento Homeless Assistance Act

CODE OF FEDERAL REGULATIONS, TITLE 7

245.5 Eligibility criteria for free and reduced-price meals

245.6a Verification of eligibility for free and reduced-price meals

CODE OF FEDERAL REGULATIONS, TITLE 34

99.7 Student records, annual notification

99.30 Disclosure of personally identifiable information

99.34 Student records, disclosure to other educational agencies

99.37 Disclosure of directory information

104.32 District responsibility to provide free appropriate public education

104.36 Procedural safeguards

104.8 Nondiscrimination

106.9 Dissemination of policy, nondiscrimination on basis of sex

200.~~4861~~ Teacher qualifications

300.300 Parent consent for special education evaluation

300.322 Parent participation in IEP team meetings

300.502 Independent educational evaluation of student with disability

300.503 Prior written notice regarding identification, evaluation, or placement of student with disability

300.504 Procedural safeguards notice for students with disabilities

300.508 Due process complaint

300.530 Discipline procedures

CODE OF FEDERAL REGULATIONS, TITLE 40

763.84 Asbestos inspections, response actions and post-response actions

763.93 Asbestos management plans

Management Resources:

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017

Civil Rights Compliance and Enforcement -- Nutrition Programs and Services, FNS Instruction 113-1, 2005

WEB SITES

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised : June 25, 2013

Considered: December 11, 2018

Rescue Union SD

Exhibit

Parental Notifications

E 5145.6

Students

Cautionary Notice: Government Code 17581.5 releases districts from the obligation to perform specified mandated activities when the Budget Act does not provide reimbursement during that fiscal year. The Budget Act of 2018 (SB 840, Ch. 29, Statutes of 2018) extends the suspension of these requirements through the 2018-19 fiscal year. As a result, certain provisions of the following Exhibit related to scoliosis screening and bus safety instruction may be suspended.

Note: The following exhibit lists notices which the law explicitly requires be provided to parents/guardians. See the referenced Board policy, administrative regulation, or Board bylaw for further information about related program and notice requirements. For example, see AR 1312.3 - Uniform Complaint Procedures for the contents of the annual notice regarding uniform complaint procedures (UCP) as mandated by 5 CCR 4622.

Note: The exhibit does not include other notices that are recommended throughout CSBA's sample policy manual but are not required by law. The district may revise the exhibit to reflect additional notifications provided by the district.

I. Annually

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 234.7
Board Policy/Administrative Regulation #: See BP 0410
Subject: Right to a free public year 234.7 education regardless of immigration status or religious beliefs

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 310
Board Policy/Administrative Regulation #: See BP 6142.2, See AR 6174
Subject: Information on the district's language acquisition program

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 17611.5, 17612, 48980.3
Board Policy/Administrative Regulation #: See AR 3514.2
Subject: Use of pesticide product, active ingredients, Internet address to access information, and, if district uses certain pesticides, integrated pest management plan

When to Notify: Annually by February 1
Education or Other Legal Code: Education Code 35256, 35258

Board Policy/Administrative Regulation #: See BP 0510
Subject: School Accountability Report Card provided

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 35291, 48980
Board Policy/Administrative Regulation #: See AR 5144, See AR 5144.1
Subject: District and site discipline rules

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 44050
Board Policy/Administrative Regulation #: See BP 4119.21, See BP 4219.21, See BP 4319.21
Subject: Code of conduct addressing employee interactions with students

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 46010.1
Board Policy/Administrative Regulation #: See AR 5113
Subject: Absence for confidential medical services

When to Notify: Beginning of each school year, if district has adopted policy on involuntary transfer of students convicted of certain crimes when victim is enrolled at same school
Education or Other Legal Code: Education Code 48929, 48980
Board Policy/Administrative Regulation #: See BP 5116.2
Subject: District policy authorizing transfer

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980
Board Policy/Administrative Regulation #: See BP 6111
Subject: Schedule of minimum days and student-free staff development days

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 231.5; 5 CCR 4917
Board Policy/Administrative Regulation #: See AR 5145.7
Subject: Copy of sexual harassment policy as related to students

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 32255-32255.6
Board Policy/Administrative Regulation #: See AR 5145.8
Subject: Right to refrain from harmful or destructive use of animals

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 35160.5, 46600-46611, 48204, 48301, 48350-48361
Board Policy/Administrative Regulation #: See BP 5111.1, See AR 5116.1, See AR 5117
Subject: All statutory attendance options, available local attendance options, options for meeting residency, form for changing attendance, appeals process

When to Notify: Beginning of each school year, if Board allows such absence
Education or Other Legal Code: Education Code 48980, 46014
Board Policy/Administrative Regulation #: See AR 5113
Subject: Absence for religious exercise or purposes

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 48205
Board Policy/Administrative Regulation #: See AR 5113, See BP 6154
Subject: Excused absences; grade/credit cannot be reduced due to excused absence if work or test has been completed; full text of Education Code 48205

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 48206.3, 48207, 48208
Board Policy/Administrative Regulation #: See AR 6183
Subject: Availability of home/hospital instruction for students with temporary disabilities

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49403
Board Policy/Administrative Regulation #: See BP 5141.31
Subject: School immunization program

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49423, 49480
Board Policy/Administrative Regulation #: See AR 5141.21
Subject: Administration of prescribed medication

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49451; 20 USC 1232h
Board Policy/Administrative Regulation #: See AR 5141.3
Subject: Right to refuse consent to physical examination

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 48980, 49471, 49472
Board Policy/Administrative Regulation #: See BP 5143
Subject: Availability of insurance

When to Notify: Annually
Education or Other Legal Code: 49013; 5 CCR 4622
Board Policy/Administrative Regulation #: See AR 1312.3
Subject: Uniform complaint procedures, available appeals, civil law remedies

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49063
Board Policy/Administrative Regulation #: See AR 5125, See AR 5125.3
Subject: Challenge, review and expunging of records

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49063, 49069; 20 USC 1232g; 34 CFR 99.7
Board Policy/Administrative Regulation #: See AR 5125
Subject: Student records: inspect and review, access, types, location, persons responsible, location of log, access criteria, cost of copies, amendment requests, criteria to determine legitimate educational interest, course prospectus availability

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37
Board Policy/Administrative Regulation #: See AR 5125.1
Subject: Release of directory information

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 49520, 48980; 42 USC 1758; 7 CFR 245.5
Board Policy/Administrative Regulation #: See AR 3553
Subject: Eligibility and application process for free and reduced price meals

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 51513, 20 USC 1232h
Board Policy/Administrative Regulation #: See AR 5022, See BP 6162.8
Subject: Notice of privacy policy and dates of activities re: survey, health examination, or collection of personal information for marketing; process to opt out of such activities; inspection rights and procedures

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 56301
Board Policy/Administrative Regulation #: See BP 6164.4
Subject: Parental rights re: special education identification, referral, assessment, instructional planning, implementation and review, and procedures for initiating a referral for assessment

When to Notify: Beginning of each school year
Education or Other Legal Code: Education Code 58501, 48980
Board Policy/Administrative Regulation #: See AR 6181
Subject: Alternative schools

When to Notify: Beginning of each school year
Education or Other Legal Code: Health and Safety Code 104855
Board Policy/Administrative Regulation #: See AR 5141.6
Subject: Availability of dental fluoride treatment; opportunity to accept or deny treatment

When/Whom to Notify: Annually
Education or Other Legal Code: 5 CCR 852; Education Code 60615
Board Policy/Administrative Regulation #: See AR 6162.51
Subject: Student's participation in state assessments; option to request exemption from testing

When to Notify: Beginning of each school year, if district receives Title I funds
Education or Other Legal Code: 20 USC 6312; 34 CFR 200.48
Board Policy/Administrative Regulation #: See BP 4112.2, See AR 4222
Subject: Right to request information re: professional qualifications of child's teacher and paraprofessional

When to Notify: Beginning of each school year
Education or Other Legal Code: 34 CFR 104.8, 106.9
Board Policy/Administrative Regulation #: See BP 0410, See BP 6178
Subject: Nondiscrimination

When to Notify: Beginning of each school year to parent, teacher, and employee organizations or, in their absence, individuals
Education or Other Legal Code: 40 CFR 763.84, 40 CFR 763.93
Board Policy/Administrative Regulation #: See AR 3514
Subject: Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress

When to Notify: Beginning of each school year
Education or Other Legal Code: USDA SP-23-2017
Board Policy/Administrative Regulation #: See AR 3551
Subject: District policy on meal payments

II. At Specific Times During the Student's Academic Career

When to Notify: Beginning in grade 7, at least once prior to course selection and career counseling
Education or Other Legal Code: Education Code 221.5; 48980
Board Policy/Administrative Regulation #: See BP 6164.2
Subject: Course selection and career counseling

When to Notify: Upon a student's enrollment
Education or Other Legal Code: Education Code 310
Board Policy/Administrative Regulation #: See BP 6142.2, See AR 6174
Subject: Information on the district's language acquisition programs

When to Notify: When child first enrolls in a public school, if the school offers a fingerprinting program
Education or Other Legal Code: Education Code 32390, 48980
Board Policy/Administrative Regulation #: See AR 5142.1
Subject: Fingerprinting program

When/Whom to Notify: When participating in driver training courses under the jurisdiction of the district
Education or Other Legal Code: Education Code 35211
Board Policy/Administrative Regulation #: None

Subject: Civil liability, insurance coverage

When to Notify: Upon registration in K-6, if students have not previously been transported

Education or Other Legal Code: Education Code 39831.5

Board Policy/Administrative Regulation #: See AR 3543

Subject: School bus safety rules and information, list of stops, rules of conduct, red light crossing instructions, bus danger zones, walking to and from stops

When to Notify: Beginning of each school year for high school students, if high school is open campus

Education or Other Legal Code: Education Code 44808.5, 48980

Board Policy/Administrative Regulation #: See AR 5112.5

Subject: Open campus

When to Notify: Beginning of each school year in grades 9-12, if district allows career technical education (CTE) course to satisfy graduation requirement

Education or Other Legal Code: Education Code 48980, 51225.3

Board Policy/Administrative Regulation #: See AR 6146.1

Subject: How each school graduation requirement does or does not satisfy college entrance a-g course criteria; districts CTE courses that satisfy a-g course criteria

When to Notify: Upon a student's enrollment

Education or Other Legal Code: Education Code 49063

Board Policy/Administrative Regulation #: See AR 5125, See AR 5125.3

Subject: Specified rights related to student records

When to Notify: When students enter grade 7

Education or Other Legal Code: Education Code 49452.7

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Specified information on type 2 diabetes

When to Notify: When in kindergarten, or first grade if not previously enrolled in public school

Education or Other Legal Code: Education Code 49452.8

Board Policy/Administrative Regulation #: See AR 5141.32

Subject: Requirement for oral health assessment, explanation of law, importance of oral health, agency contact, privacy rights

When to Notify: Beginning of each school year for students in grades 9-12

Education or Other Legal Code: Education Code 51229, 48980

Board Policy/Administrative Regulation #: See AR 6143

Subject: College admission requirements, UC and CSU web sites that list certified courses, description of CTE, CDE Internet address, how students may meet with counselors

When to Notify: Beginning of each school year for students in grades 7-12, or at time of enrollment if after beginning of year

Education or Other Legal Code: Education Code 51938, 48980

Board Policy/Administrative Regulation #: See AR 6142.1
Subject: Sexual health and HIV prevention education; right to view A/V materials, whether taught by district staff or outside consultants, right to request specific Education Code sections, right to excuse

When to Notify: Within 20 working days of receiving results of standardized achievement tests or, if results not available in school year, within 20 working days of start of next school year
Education or Other Legal Code: Education Code 60641; 5 CCR 863
Board Policy/Administrative Regulation #: See AR 6162.51
Subject: Results of tests; test purpose, individual score and intended use

When/Whom to Notify: By October 15 for students in grade 12
Education or Other Legal Code: Education Code 69432.9
Board Policy/Administrative Regulation #: See AR 5121, See AR 5125
Subject: Forwarding of student's grade point average to Cal Grant program; timeline to opt out

When to Notify: When child is enrolled in kindergarten
Education or Other Legal Code: Health and Safety Code 124100, 124105
Board Policy/Administrative Regulation #: See AR 5141.32
Subject: Health screening examination

When to Notify: To students in grades 11-12, early enough to enable registration for fall test
Education or Other Legal Code: 5 CCR 11523
Board Policy/Administrative Regulation #: See AR 6146.2
Subject: Notice of proficiency examination provided under Education Code 48412

When to Notify: To secondary students, if district receives Title I funds
Education or Other Legal Code: 20 USC 7908
Board Policy/Administrative Regulation #: See AR 5125.1
Subject: Request that district not release name, address, phone number of child to military recruiters without prior written consent

III. When Special Circumstances Occur

When to Notify: In the event of a breach of security of district records, security of district records,
Education or Other Legal Code: Civil Code 1798.29
Board Policy/Administrative Regulation #: See BP 3580
Subject: Types of records affected, date of breach, description of incident, contact information for credit reporting agencies

When to Notify: Upon receipt of a complaint alleging discrimination
Education or Other Legal Code: Education Code 262.3
Board Policy/Administrative Regulation #: See AR 1312.3
Subject: Civil law remedies available to complainants

When to Notify: When determining whether an English learner should be reclassified as fluent English proficient

Education or Other Legal Code: Education Code 313; 5 CCR 11303

Board Policy/Administrative Regulation #: See AR 6174

Subject: Description of reclassification process, opportunity for parent/guardian to participate

When to Notify: When Student is identified as English learner and district receives Titles I or Title III funds for English learner programs, not later than 30 days after beginning of school year or within two weeks of placement if identified during school year

Education or Other Legal Code: Education Code 313.2, 440; 20 USC 6312

Board Policy/Administrative Regulation #: See AR 6174

Subject: Reason for classification, level of English proficiency, identification as long-term English learner, description of program(s), option to decline program or choose alternate, option to remove student from program at any time, exit requirements of program

When to Notify: When homeless or foster youth applies for enrollment in before/after school program

Education or Other Legal Code: Education Code 8483

Board Policy/Administrative Regulation #: See AR 5178.2

Subject: Right to priority enrollment how to request priority enrollment

When to Notify: Before high school student attends specialized secondary program on a university campus

Education or Other Legal Code: Education Code 17288

Board Policy/Administrative Regulation #: None

Subject: University campus buildings may not meet Education Code requirements for structural safety

When to Notify: At least 72 hours before use of pesticide product not included in annual list

Education or Other Legal Code: Education Code 17612

Board Policy/Administrative Regulation #: See AR 3514.2

Subject: Intended use of pesticide product

When to Notify: To members of athletic teams

Education or Other Legal Code: Education Code 32221.5

Board Policy/Administrative Regulation #: See AR 5143

Subject: Offer of insurance; no-cost and low-cost program options

When to Notify: Annually to parents/guardians of student athletes before participation in competition

Education or Other Legal Code: Education Code 33479.3

Board Policy/Administrative Regulation #: See AR 6145.2

Subject: Information on sudden cardiac arrest

When to Notify: If school has lost its WASC accreditation status

Education or Other Legal Code: Education Code 35178.4

Board Policy/Administrative Regulation #: See BP 6190
Subject: Loss of status, potential consequences

When/Whom to Notify: When district has contracted for electronic products or services that disseminate advertising

Education or Other Legal Code: Education Code 35182.5

Board Policy/Administrative Regulation #: BP 3312

Subject: Advertising will be used in the classroom or learning center

When to Notify: At least six months before implementing a schoolwide uniform policy

Education or Other Legal Code: Education Code 35183

Board Policy/Administrative Regulation #: See AR 5132

Subject: Dress code policy requiring schoolwide uniform

When to Notify: Before implementing a year-round schedule

Education or Other Legal Code: Education Code 37616

Board Policy/Administrative Regulation #: See BP 6117

Subject: Public hearing on year-round schedule

When to Notify: When interdistrict transfer is requested and not approved or denied within 30 days

Education or Other Legal Code: Education Code 46601

Board Policy/Administrative Regulation #: See AR 5117

Subject: Appeal process

When to Notify: Before early entry to kindergarten, if offered

Education or Other Legal Code: Education Code 48000

Board Policy/Administrative Regulation #: See AR 5111

Subject: Effects, advantages and disadvantages of early entry

When to Notify: When student identified as being at risk of retention

Education or Other Legal Code: Education Code 48070.5

Board Policy/Administrative Regulation #: See AR 5123

Subject: Student at risk of retention

When to Notify: When student excluded due to quarantine, contagious or infectious disease, danger to safety or health

Education or Other Legal Code: Education Code 48213

Board Policy/Administrative Regulation #: See AR 5112.2, See BP 5141.33

Subject: Student has been excluded from school

When to Notify: Before already admitted student is excluded for lack of immunization

Education or Other Legal Code: Education Code 48216; 17 CCR 6040

Board Policy/Administrative Regulation #: See AR 5141.31

Subject: Need to submit evidence of immunization or exemption within 10 school days; referral to medical care

When to Notify: When a student is classified as truant
Education or Other Legal Code: Education Code 48260.5, 48262
Board Policy/Administrative Regulation #: See AR 5113.1
Subject: Truancy, parental obligation, availability of alternative programs, student consequences, need for conference

When to Notify: When a truant is referred to a SARB or probation department
Education or Other Legal Code: Education Code 48263
Board Policy/Administrative Regulation #: See AR 5113.1
Subject: Name and address of SARB or probation department and reason for referral

When to Notify: When a school is identified on the state's Open Enrollment List
Education or Other Legal Code: Education Code 48354; 5 CCR 4702
Board Policy/Administrative Regulation #: See AR 5118
Subject: Student's option to transfer to another school

When to Notify: Within 60 days of receiving application for transfer out of open enrollment school
Education or Other Legal Code: Education Code 48357; 5 CCR 4702
Board Policy/Administrative Regulation #: See AR 5118
Subject: Whether student's transfer application is accepted or rejected; reasons for rejection

When/Whom to Notify: When student requests to voluntarily transfer to continuation school
Education or Other Legal Code: Education Code 48432.3
Board Policy/Administrative Regulation #: See AR 6184
Subject: Copy of district policy and regulation on continuation education

When to Notify: Prior to involuntary transfer to continuation school
Education or Other Legal Code: Education Code 48432.5
Board Policy/Administrative Regulation #: See AR 6184
Subject: Right to require meeting prior to involuntary transfer to continuation school

When/Whom to Notify: To person holding educational rights, prior to recommending placement of foster youth outside school of origin
Education or Other Legal Code: Education Code 48853.5
Board Policy/Administrative Regulation #: See AR 6173.1
Subject: Basis for the placement recommendation

When to Notify: When student is removed from class and teacher requires parental attendance at school
Education or Other Legal Code: Education Code 48900.1
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Parental attendance required; timeline for attendance

When to Notify: Prior to withholding grades, diplomas, or transcripts

Education or Other Legal Code: Education Code 48904
Board Policy/Administrative Regulation #: See AR 5125.2
Subject: Damaged school property

When to Notify: When withholding grades, diplomas or transcripts from transferring student
Education or Other Legal Code: Education Code 48904.3
Board Policy/Administrative Regulation #: See AR 5125.2
Subject: Next school will continue withholding grades, diplomas or transcripts

When to Notify: When student is released to peace officer
Education or Other Legal Code: Education Code 48906
Board Policy/Administrative Regulation #: See BP 5145.11
Subject: Release of student to peace officer for the purpose of removing minor from school, unless taken into custody as victim of suspected child abuse

When to Notify: At time of suspension
Education or Other Legal Code: Education Code 48911
Board Policy/Administrative Regulation #: See BP 5144.1, See AR 5144.1
Subject: Notice of suspension

When to Notify: When original period of suspension is extended
Education or Other Legal Code: Education Code 48911
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Extension of suspension

When to Notify: At the time a student is assigned to a supervised suspension classroom
Education or Other Legal Code: Education Code 48911.1
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: The student's assignment to a supervised suspension classroom

When to Notify: Before holding a closed session re: suspension
Education or Other Legal Code: Education Code 48912
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Intent to hold a closed session re: suspension

When to Notify: When student expelled from another district for certain acts seeks admission
Education or Other Legal Code: Education Code 48915.1, 48918
Board Policy/Administrative Regulation #: See BP 5119
Subject: Hearing re: possible danger presented by expelled student

When to Notify: When readmission is denied
Education or Other Legal Code: Education Code 48916
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Reasons for denial; determination of assigned program

When to Notify: When expulsion occurs

Education or Other Legal Code: Education Code 48916
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Readmission procedures

When to Notify: At least 10 calendar days before expulsion hearing
Education or Other Legal Code: Education Code 48918
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Notice of expulsion hearing

When to Notify: When expulsion or suspension of expulsion occurs
Education or Other Legal Code: Education Code 48918
Board Policy/Administrative Regulation #: See AR 5144.1
Subject: Decision to expel; right to appeal to county board; obligation to inform new district of status

When to Notify: Before involuntary transfer of student convicted of certain crime when victim is enrolled at same school
Education or Other Legal Code: Education Code 48929, 48980
Board Policy/Administrative Regulation #: See BP 5116.2
Subject: Right to request a meeting with principal or designee

When to Notify: One month before the scheduled minimum day
Education or Other Legal Code: Education Code 48980
Board Policy/Administrative Regulation #: See BP 6111
Subject: When minimum days are scheduled after the beginning of the school year

When to Notify: When parents/guardians request guidelines for filing complaint of child abuse at a school site
Education or Other Legal Code: Education Code 48987
Board Policy/Administrative Regulation #: See AR 5141.4
Subject: Guidelines for filing complaint of child abuse at a school site with local child protective agencies

When to Notify: When student in danger of failing a course
Education or Other Legal Code: Education Code 49067
Board Policy/Administrative Regulation #: See AR 5121
Subject: Student in danger of failing a course

When to Notify: When student transfers from another district or private school
Education or Other Legal Code: Education Code 49068
Board Policy/Administrative Regulation #: See AR 5125
Subject: Right to receive copy of student's record and to challenge its content

When/Whom to Notify: When parent/guardian's challenge of student record is denied and parent/guardian appeals
Education or Other Legal Code: Education Code 49070

Board Policy/Administrative Regulation #: See AR 5125.3
Subject: If board sustains allegations, the correction of destruction of record; if denied, right to submit written objection

When/Whom to Notify: When district is considering program to gather safety-related information from students' social media activity

Education or Other Legal Code: Education Code 49073.6

Board Policy/Administrative Regulation #: See BP 5125

Subject: Opportunity for input on proposed program

When/Whom to Notify: When district adopts program to gather information from students' social media activity, and annually thereafter

Education or Other Legal Code: Education Code 49073.6

Board Policy/Administrative Regulation #: AR 5125

Subject: Information is being gathered, access to records, process for removal or corrections, destruction of records

When to Notify: Within 24 hours of release of information to a judge or probation officer

Education or Other Legal Code: Education Code 49076

Board Policy/Administrative Regulation #: See AR 5125

Subject: Release of student record to a judge or probation officer for conducting truancy mediation program or for presenting evidence at a truancy petition

When to Notify: Before release of information pursuant to court order or subpoena

Education or Other Legal Code: Education Code 49077

Board Policy/Administrative Regulation #: See AR 5125

Subject: Release of information pursuant to court order or subpoena

When to Notify: When screening results in suspicion that student has scoliosis

Education or Other Legal Code: Education Code 49452.5

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Scoliosis screening

When to Notify: When test results in discovery of visual or hearing defects

Education or Other Legal Code: Education Code 49456; 17 CCR 2951

Board Policy/Administrative Regulation #: See AR 5141.3

Subject: Vision or hearing test results

When to Notify: Within 10 days of negative balance in meal account

Education or Other Legal Code: Education Code 49557.5

Board Policy/Administrative Regulation #: See AR 3551

Subject: Negative balance in meal account; encouragement to apply for free or reduced price meals

When to Notify: Annually to parents/guardians of student athletes before their first practice or competition

Education or Other Legal Code: Education Code 49475
Board Policy/Administrative Regulation #: See AR 6145.2
Subject: Information on concussions and head injuries

When/Whom to Notify: Within 30 days of foster youth, homeless youth, former juvenile court school student, or child of military family being transferred between high schools

Education or Other Legal Code: Educational Code 51225.1
Board Policy/Administrative Regulation #: See BP 6146.1, See AR 6173, See AR 6173.1, AR 6173.3

Subject: Exemption from local graduation requirements, effect on college admission, option for fifth year of high school

When to Notify: Before any test/survey questioning personal beliefs

Education or Other Legal Code: Education Code 51513
Board Policy/Administrative Regulation #: See AR 5022

Subject: Permission for test, survey questioning personal beliefs

When to Notify: At least 14 days before HIV prevention or sexual health instruction, if arrangement made for guest speaker after beginning of school year

Education or Other Legal Code: Education Code 51938
Board Policy/Administrative Regulation #: See AR 6142.1

Subject: Instruction in HIV prevention or sexual health by guest speaker or outside consultant

When to Notify: Prior to administering survey regarding health risks and behaviors to students in 7-12

Education or Other Legal Code: Education Code 51938
Board Policy/Administrative Regulation #: See AR 5022

Subject: Notice that the survey will be administered

When to Notify: Within 30 calendar days of receipt of results of assessment or reassessment of English proficiency

Education or Other Legal Code: Education Code 52164.1, 52164.3; 5 CCR 11511.5
Board Policy/Administrative Regulation #: See AR 6174

Subject: Results of state test of English proficiency

When to Notify: When migrant education program is established

Education or Other Legal Code: Education Code 54444.2
Board Policy/Administrative Regulation #: See BP 6175, See AR 6175

Subject: Parent advisory council membership composition

When to Notify: When child participates in licensed child care and development program

Education or Other Legal Code: Health and Safety Code 1596.857
Board Policy/Administrative Regulation #: See AR 5148

Subject: Parent/guardian right to enter facility

When/Whom to Notify: When district receives Tobacco-Use Prevention Education Funds

Education or Other Legal Code: Health and Safety Code 104420
Board Policy/Administrative Regulation #: See AR 3513.3
Subject: The district's tobacco-free schools policy and enforcement procedures

When to Notify: When testing by community water system finds presence of lead exceeding specified level

Education or Other Legal Code: Health and Safety Code 116277
Board Policy/Administrative Regulation #: See AR 3514
Subject: Elevated lead level at school

When to Notify: When sharing student immunization information with an immunization system

Education or Other Legal Code: Health and Safety Code 120440
Board Policy/Administrative Regulation #: See AR 5125
Subject: Types of information to be shared, name and address of agency, acceptable use of the information, right to examine, right to refuse to share

When/Whom to Notify: At least 14 days prior to sex offender coming on campus as volunteer

Education or Other Legal Code: Penal Code 626.81
Board Policy/Administrative Regulation #: See AR 1240, See BP 1250
Subject: Dates and times permission granted; obtaining information from law enforcement

When to Notify: When hearing is requested by person asked to leave school premises

Education or Other Legal Code: Penal Code 627.5
Board Policy/Administrative Regulation #: See AR 3515.2
Subject: Notice of hearing

When/Whom to Notify: When responding to complaint re: discrimination, special education, or noncompliance with law

Education or Other Legal Code: 5 CCR 4631
Board Policy/Administrative Regulation #: See AR 1312.3
Subject: Findings, disposition of complaint, any corrective actions, appeal rights and procedures

When to Notify: When child participates in licensed child care and development program

Education or Other Legal Code: 5 CCR 18066
Board Policy/Administrative Regulation #: See AR 5148
Subject: Policies re: excused and unexcused absences

When to Notify: Within 30 days of application for subsidized child care or preschool services

Education or Other Legal Code: 5 CCR 18094, 18118
Board Policy/Administrative Regulation #: See AR 5148, See AR 5148.3
Subject: Policies re: Approval or denial of services

When to Notify: Upon recertification or update of application for child care or preschool services

Education or Other Legal Code: 5 CCR 18095, 18119
Board Policy/Administrative Regulation #: See AR 5148, See AR 5148.3

Subject: Policies re: Any change in service, such as in fees, amount of service, termination of service

When to Notify: Upon child's enrollment in child care program
Education or Other Legal Code: 5 CCR 18114
Board Policy/Administrative Regulation #: See AR 5148
Subject: Policies re: Policy on fee collection

When to Notify: When payment of child care fees is seven days late
Education or Other Legal Code: 5 CCR 18114
Board Policy/Administrative Regulation #: See AR 5148
Subject: Policies re: Notice of delinquent fees

When to Notify: When district substantively changes policy on student privacy rights
Education or Other Legal Code: 20 USC 1232h
Board Policy/Administrative Regulation #: See AR 5022
Subject: Notice of any substantive change in policy or regulation

When to Notify: For districts receiving Title I funds, when a child has been assigned or taught for four or more consecutive weeks by a teacher who does not meet state certification requirements for the grade level/subject taught
Education or Other Legal Code: 20 USC 6312
Board Policy/Administrative Regulation #: See AR 4112.24
Subject: Timely notice to parent/guardian of child's assignment

When to Notify: For districts receiving Title I funds, not later than 30 days after beginning of school year, to parents/guardians of English learners
Education or Other Legal Code: 20 USC 6312
Board Policy/Administrative Regulation #: See AR 6174
Subject: Reasons for placement, level of proficiency, instructional methods, how program meets child's strengths and teaches English, exit requirements, right to choose another program

When to Notify: For schools receiving Title I funds, upon development of parent involvement policy
Education or Other Legal Code: 20 USC 6318
Board Policy/Administrative Regulation #: See AR 6020
Subject: Notice of policy

When to Notify: When household is selected for verification of eligibility for free or reduced-price meals
Education or Other Legal Code: 42 USC 1758; 7 CFR 245.6a
Board Policy/Administrative Regulation #: See AR 3553
Subject: Need to submit verification information; any subsequent change in benefits; appeals

When/Whom to Notify: When student is homeless or unaccompanied minor
Education or Other Legal Code: 42 USC 11432; Education Code 48852.5

Board Policy/Administrative Regulation #: See AR 6173
Subject: Educational and related opportunities; transportation services; placement decision and right to appeal

When to Notify: When student transfers out of state and records are disclosed without consent pursuant to 34 CFR 99.30

Education or Other Legal Code: 34 CFR 99.34

Board Policy/Administrative Regulation #: See AR 5125

Subject: Right to review records

When to Notify: When district receives federal funding assistance for nutrition program

Education or Other Legal Code: USDA FNS Instruction 113-1

Board Policy/Administrative Regulation #: See BP 3555

Subject: Rights and responsibilities, nondiscrimination policy, complaint procedures

IV. Special Education Notices

When to Notify: Prior to conducting initial evaluation

Education or Other Legal Code: Education Code 56301, 56321, 56321.5, 56321.6, 56329; 20 USC 1415 (d); 34 CFR 300.502, 300.503

Board Policy/Administrative Regulation #: See BP 6159.1, See AR 6159.1, See AR 6164.4

Subject: Proposed evaluation plan, related parental rights, prior written notice, procedural safeguards

When/Whom to Notify: Before functional behavioral assessment begins

Education or Other Legal Code: Education Code 56321

Board Policy/Administrative Regulation #: See AR 6159

Subject: Notification and consent

When to Notify: 24 hours before IEP when district intending to record

Education or Other Legal Code: Education Code 56341.1

Board Policy/Administrative Regulation #: See AR 6159

Subject: Intention to audio-record IEP meeting

When to Notify: Early enough to ensure opportunity for parent to attend IEP meeting

Education or Other Legal Code: Education Code 56341.5; 34 CFR 300.322

Board Policy/Administrative Regulation #: See AR 6159

Subject: Time, purpose, location, who will attend, participation of others with special knowledge, transition statements if appropriate

When to Notify: When parent/guardian orally requests review of IEP

Education or Other Legal Code: Education Code 56343.5

Board Policy/Administrative Regulation #: See AR 6159

Subject: Need for written request

When to Notify: Within one school day of emergency intervention or serious property damage

Education or Other Legal Code: Education Code 56521.1
Board Policy/Administrative Regulation #: See AR 6159.4
Subject: Emergency intervention

When to Notify: Whenever there is a proposal or refusal to initiate or change the identification, evaluation, placement, or FAPE, including when parent/guardian revokes consent for services
Education or Other Legal Code: 20 USC 1415(c); 34 CFR 300.300, 300.503
Board Policy/Administrative Regulation #: See AR 6159, See AR 6159.1
Subject: Prior written notice

When/Whom to Notify: Upon filing of state complaint
Education or Other Legal Code: 20 USC 1415(d), 34 CFR 300.504
Board Policy/Administrative Regulation #: See AR 6159.1
Subject: Procedural safeguards notice

When/Whom to Notify: When disciplinary measures are taken or change in placement
Education or Other Legal Code: 20 USC 1415(k); 34 CFR 300.530
Board Policy/Administrative Regulation #: See AR 5144.2
Subject: Decision and procedural safeguards notice

When to Notify: Upon requesting a due process hearing
Education or Other Legal Code: 20 USC 1415(k); 34 CFR 300.508
Board Policy/Administrative Regulation #: See AR 6159.1
Subject: Child's name, address, school, description of problem, proposed resolution

When to Notify: Eligibility for services under Section 504
Education or Other Legal Code: 34 CFR 104.32, 104.36
Board Policy/Administrative Regulation #: See AR 6164.6
Subject: District responsibilities, district actions, procedural safeguards

V. Classroom Notices

When to Notify: In each classroom in each school
Education or Other Legal Code: Education Code 35186
Board Policy/Administrative Regulation #: See AR/E 1312.4
Subject: Complaints re: sufficiency of instructional materials, teacher vacancy and misassignment, maintenance of facilities, right of students who did not pass the exit exam to receive intensive instruction after grade 12

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Rescue Union ESD

Board Policy

Extracurricular And Cocurricular Activities

BP 6145

Instruction

*****Note: Pursuant to Education Code 35160.5, districts maintaining grades 7-12 are mandated to adopt policy establishing eligibility requirements for student participation in extracurricular activities. See section on "Eligibility Requirements" below. *****

The Governing Board recognizes that extracurricular and cocurricular activities enrich the educational and social development ~~and experiences~~ of students ~~and enhance students' feelings of connectedness with the schools.~~— The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

(cf. 1330 - Use of School Facilities)

(cf. 5137 - Positive School Climate)

(cf. 6145.2 - Athletic Competition)

(cf. 5148.2 - Before/After School Programs)

*****Note: Pursuant to various provisions of state and federal law (e.g., Education Code 220; Government Code 11135; 20 USC 1681-1688; 42 USC 2000d-2000d-7 and 12101-12213; 29 USC 794), discrimination in education programs and activities is unlawful when it is based on certain actual or perceived characteristics of an individual. See BP 0410 - Nondiscrimination in District Programs and Activities. *****

~~Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any and no district student's participation in an extracurricular or and cocurricular activity activities shall be required or refused on those bases. based on the student's gender, sexual orientation, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability. Requirements for participation in extracurricular and cocurricular activities shall be limited to those that are essential to the success of the activity.~~ (5 CCR 4925)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 6145.5 - Student Organizations and Equal Access)

Any complaint alleging unlawful discrimination in~~regarding~~ the district's extracurricular ~~and~~ cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

~~The Superintendent or designee shall ensure that disabled students have access, to the extent possible, to-~~
(cf. 1312.3 - Uniform Complaint Procedures)

***Note: Pursuant to Education Code 49011, a district is prohibited from requiring students to pay a fee, deposit, or other charge in order to participate in an educational activity. As defined by Education Code 49010, "educational activity" includes curricular and extracurricular activities. A district is also required to provide the supplies, materials, and equipment needed by students to participate in educational activities. Education Code 49011 clarifies that an otherwise impermissible fee would not be made permissible by the provision of a waiver for some students. For further information, see BP/AR 3260 - Fees and Charges. Districts are advised to seek legal counsel before charging fees for any activity which may be construed as related to the educational program. ***

Unless specifically authorized by law, no student shall be charged a fee for his/her participation in educational activities, including extracurricular and cocurricular activities and materials or equipment related to such activities. (Education Code 49010, 49011)

(cf. 3260 - Fees and Charges)

(cf. 3452 - Student Activity Funds)

Eligibility Requirements

***Note: If the district maintains any of grades 7-12, Education Code 35160.5 mandates the Governing Board to adopt policy establishing eligibility requirements for student participation in extracurricular and cocurricular activities. Pursuant to Education Code 35160.5, students must demonstrate "satisfactory educational progress," as provided in items #1-2 below, but districts may adopt stricter academic eligibility criteria provided such action is taken at a public meeting in accordance with Education Code 35145. Districts that have adopted stricter criteria should modify the following list accordingly. ***

***Note: For interscholastic athletic programs governed by the California Interscholastic Federation (CIF), student athletes are subject to additional eligibility criteria specified in CIF bylaws, including criteria related to age, grade, attendance, scholastic achievement, residence, transfers, and discipline. See BP 6145.2 - Athletic Competition. ***

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7-12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale in all enrolled classes

2. Maintenance of minimum progress toward meeting high school graduation requirements

(cf. 5121 - Grades/Evaluation-related social events, regardless of Student Achievement)
(cf. 6146.1 - High School Graduation Requirements)

~~the severity~~

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end/nature of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

***Note: Education Code 48850 specifies that a homeless student, or a foster youth whose residence changes pursuant to a court order or decision of a child welfare worker, shall be immediately deemed to meet all residency requirements for participation in extracurricular activities, including, but not limited to, interscholastic sports. See AR 6173 - Education for Homeless Children and AR 6173.1 - Education for Foster Youth. ***

***Note: In addition, Education Code 49700-49701 establish a uniform means of assisting children of active duty military families transferred from one state to another, by reducing or eliminating the barriers to their educational success caused by the frequent moves and deployments of their parents/guardians. Among other things, Education Code 49701 requires flexibility of districts' local rules to facilitate eligibility for extracurricular activities. See BP/AR 6173.2 - Education of Children of Military Families. ***disabilities.

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

Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military family for extracurricular or cocurricular
Extracurricular activities shall be supervised by district employees whenever they are conducted under the name of the district.

~~(cf. Superintendent or designee in accordance with 4127/4227/4327 - Temporary Athletic Team Coaches)~~

Academic Eligible Requirements

~~In order to encourage and promote academic excellence, all students in grades 6, 7 and 8 participating in extracurricular activities shall demonstrate satisfactory minimum progress in meeting the requirements for graduation.~~

~~A program that has as its primary goal the improvement of academic or educational achievements of students is not subject to these eligibility requirements. (Education Code 48850 and 49701.35160.5)~~

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)

The Superintendent or designee ~~may revoke a shall determine in advance when~~
~~extra/coextracurricular activities or programs are primarily for student's academic or educational~~
~~achievement and therefore not subject to the eligibility requirements of this policy.~~

~~In order to be eligible for participation in extracurricular and cocurricular activities when the~~
~~student's poor activities, a student in grades 6, 7, and 8 shall have earned a minimum grade point~~
~~average of "C" (2.0) during the preceding grading period with no "F" grade.~~

~~Eligibility shall be determined and enforced each six week grading period (progress report and~~
~~semester grade report).~~

Appeal Process

~~Student may appeal their eligibility if they have been subject to extenuating circumstances~~
~~beyond their control, such as serious personal illness or a death in the family. The appeal may~~
~~be made to the principals for review by a staff appeals committee.~~

Department Eligibility

~~It is the goal of the district to have students respect others and their property and not disrupt the~~
~~learning process.~~

~~Accordingly, as a condition for maintaining eligibility for participation in extracurricular~~
~~activities, each student in grades 6, 7, and 8 shall also maintain a positive record of citizenship is~~
~~serious enough to warrant loss of this privilege.~~

Student Conduct at Extracurricular/Cocurricular Events

***Note: The following paragraph is optional. Pursuant to Education Code 35181, the Board
has authority to set expectations and/or rules for student attendance, academic performance, in-
school behavior, and any other aspect of school life that it deems relevant to maintaining order in
district schools. ***

When attending or participating in extracurricular and cocurricular activities on or off campus,
district students are subject to district policies and regulations relating to student conduct.
Students who violate district policies and regulations may be subject to discipline including, but
not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation
in extracurricular or cocurricular activities in accordance with Board policy and administrative
regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

(cf. 5131 - Conduct)
(cf. 5131.1 - Bus Conduct)
(cf. 5144 - Discipline)

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

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

~~Supervision~~

~~Extracurricular activities shall be under the general supervision of school authorities and certificated employees whenever they are conducted under the name of the school district.~~

~~The Superintendent or designee shall develop regulations that provide for:~~

- ~~1. Determining which activities and programs are affected by the eligibility requirements of this policy.~~
- ~~2. Identifying and monitoring ineligible students.~~
- ~~3. Assisting ineligible students to become eligible for participation in such activities, including but not limited to counseling and tutoring.~~
- ~~4. Determining which activities may not be entered into after the onset of the activity.~~

~~Annual Policy Review~~

***Note: Education Code 35160.5 requires annual review of this policy, as it relates to the participation of students in grades 7-12 in extracurricular and cocurricular activities. The following paragraph is optional for districts without any of grades 7-12. ***

The Board shall annually review this policy and implementing regulations.

~~(cf. 3260 - Athletic Fees)~~

~~(cf. 6145.2 - Competition)~~

~~(cf. 6146.4 - Differential Graduation and Competency Standards for Individuals with Disabilities)~~

~~(cf. 6153 - School Sponsored Trips)~~

~~(cf. (6164.4 - Identification of Individuals for Special Education Code 35160.5)~~

Legal Reference:

EDUCATION CODE

35145 Public meetings

35160.5 District policy rules and regulations; requirements; matters subject to regulation

35179 Interscholastic athletics; associations or consortia

35181 Students' responsibilities

48850 Participation of homeless students and foster youth in extracurricular activities and interscholastic sports

48930-48938 Student organizations

49010-49013 Student fees

49024 Activity Supervisor Clearance Certificate

49700-49703 Education of children of military families

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

5531 Supervision of extracurricular activities of pupils

UNITED STATES CODE, TITLE 42

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

COURT DECISIONS

Hartzell v. Connell, -(1984) 35 Cal. 3d- 899

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013

CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE

Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), Coded Correspondence 10-11, July 20, 2010

CDE LEGAL ADVISORIES

~~001.90—Access to School-Related Activities and Events by Disabled Students, LO: 3-0~~

~~409.87—Requirements for Pupil Participation in Extracurricular and Co-curricular activities, AB-2613, CH: 86/87-11~~

WEB SITES

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

California Association of Directors of Activities: <http://www.cada1.org>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: February 2002 Rescue, California

revised: April 2009

Considered: December 11, 2018

Rescue Union ESD

Administrative Regulation

Extracurricular And Cocurricular Activities

AR 6145
Instruction

Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular~~Extracurricular~~ activities shall be defined as follows~~are those programs that have all of the following characteristics:~~ (Education Code 35160.5)

~~1. The program is supervised or financed by the school district.~~

~~2. Students participating in the program represent the school district.~~

~~1. 3. Students exercise some degree of freedom in the selection, planning or control of the program.~~

~~4. The program includes both preparation for performance and performance before an audience or spectators.~~

Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, ~~and~~ do not take place during classroom time, and have all of the following characteristics:—(Education Code 35160.5)

a. The program is supervised or financed by the school district.

b. Students participating in the program represent the school district.

c. Students exercise some degree of freedom in the selection, planning, or control of the program.

d. The program includes both preparation for performance and performance before an audience or spectators.

2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.—(Education Code 35160.5)

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.

(cf. 6143 - Courses of Study)

2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5)(~~Education Code 35160.5~~)

(cf. 5113 - Absences and Excuses)

***Note: The following paragraph is optional. Districts that do not allow a probationary period as authorized by Education Code 35160.5 (see the accompanying Board policy) should revise the following paragraph accordingly. ***

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the ~~Seventh and eighth~~ grade students are considered to be eligible at the beginning of each year.

Probationary Period

~~Probation of one trimester or less may be authorized by the Superintendent or designee.~~

~~Students are granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation.~~

~~The principal or designee shall provide written notice to both the student and his/her parent/guardian.~~

Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

***Note: Education Code 49024 requires any noncertificated person who works with students

in a district-sponsored student activity program, whether in a paid or volunteer position, to obtain an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing, unless the district requires the person to clear a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning the duties. "Student activity programs" include, but are not limited to, scholastic programs, interscholastic programs, and extracurricular activities sponsored by the district or a school booster club, such as cheer team, drill team, dance team, and marching band. Also see BP/AR 1240 - Volunteer Assistance and BP 4127/4227/4327 - Temporary Athletic Team Coaches. ***
~~the student's teachers and suggest a program of remediation to improve the student's academic progress.~~

~~Extracurricular and Co-curricular Program Personnel~~

~~The assignment of responsibilities pursuant to Board policy are as follows:~~

~~1. Principal or designee:~~

~~a. Will intervene with the Athletic Director and Coach as appropriate to resolve eligibility conflicts~~

~~2. Any noncertificated person working with students in a district-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)~~

~~(cf. 1240 - Volunteer Assistance)~~

~~(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)~~

~~(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)~~

~~(12/90 11/01) 3/12~~

~~Athletic Director:~~

~~a. Will be responsible for the determination of athletic eligibility, including which activities may not be entered into after the commencement of the activity~~

~~b. Will notify each coach of ineligibility~~

~~3. G.P.A./Honor Roll Advisor—Counseling Secretary/Clerk:~~

~~a. Will provide the Athletic Director with a listing of any ineligible students within five days of the end of each trimester~~

~~4. Coach:~~

~~a. Will provide any ineligible participant with a grade check sheet two weeks after the progress report is issued~~

~~b. Will not allow ineligible athletes to participate as outlined in the policy~~

~~c. Will discuss ineligibility with the Athletic Director rather than the teacher~~

~~d. Will provide the Athletic Director with a team roster~~

~~5. Teacher:~~

~~a. Will fill out grade checks promptly the progress report period two weeks following for any ineligible athlete~~

~~6. Student:~~

~~a. If ineligible at progress report grading period, a student may submit a grade check two weeks after the progress report period.~~

~~b. Will return completed grade checks within three school days of the time established to the vice principal. Any student who fails to comply will be classified ineligible for the remainder of the trimester.~~

~~The two week grade check is in effect only at the end of two weeks following the progress report period. Students can not request additional grade checks or become eligible at any other time. Teachers will not be permitted to allow eligibility under any other circumstances, nor be requested to report work in progress after the trimester grade is recorded. Grades of "INC" count as an "F" grade until made up.~~

Regulation RESCUE UNION SCHOOL DISTRICT
approved: February 2002 Rescue, California
Considered: December 11, 2018

Rescue Union ESD

Board Policy

Student Assessment

BP 6162.5

Instruction

*****Note: The following optional policy may be revised to reflect district practice. For information about required state assessments administered as part of the California Assessment of Student Performance and Progress (CAASPP), see BP/AR 6162.51 - State Academic Achievement Tests.*****

The Governing Board recognizes that student assessments are an important instructional and accountability tool. To obtain the most accurate evaluation of student performance, the district shall use a variety of measures, including district, state, and/or national assessments.

(cf. 6162.51 - State Academic Achievement Tests)

*****Note: The following paragraph addresses potential uses of student assessment data. Pursuant to Education Code 52060, applicable statewide student assessments must be used as one of the measures of progress toward the district's annual goals for student achievement included in its local control and accountability plan; see AR 0460 - Local Control and Accountability Plan. In addition, pursuant to Education Code 44662, evaluations of certificated staff must include an assessment of students' progress toward meeting district standards of expected student achievement at each grade level in each area of study and, if applicable, toward state standards as measured by state criterion-referenced assessments (i.e., assessments that test students' mastery of the content). However, Education Code 44662 prohibits the use of publishers' norms established by standardized tests (i.e., assessments that compare students' performance to a representative sample of students) for the purpose of evaluating and assessing certificated staff performance. The use of student assessment results in staff evaluations may also be addressed in collective bargaining agreements or employment contracts. See BP/AR 4115 - Evaluation/Supervision and BP 4315 - Evaluation/Supervision.*****

Assessment data shall be used to help determine individual students' progress, mastery of academic standards, appropriate placement in district programs, and/or eligibility for graduation. In addition, summary data on student assessment results shall be used by the district to identify and review student achievement goals in the district's local control and accountability plan, evaluate district educational programs in order to identify needed improvements, and, as appropriate, evaluate staff performance.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 4115 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6011 - Academic Standards)
(cf. 6142.7 - Physical Education and Activity)
(cf. ~~6190 - Evaluation of the Instructional Program~~~~6162.51 - State Academic Achievement Tests~~)
(~~cf. 6162.52 - High School Exit Examination~~)
(~~cf. 6190 - Evaluation of the Instructional Program~~)

~~To obtain the most accurate evaluation of student performance, the district shall use a variety of measures, including district, state, and/or national assessments. As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.~~

(~~cf. 3553 - Free and Reduced Price Meals~~)

In selecting or developing any district assessment, the Superintendent or designee shall examine evidence of its reliability, its validity for the intended purpose and for various student populations, and the extent to which it aligns with the material that is being taught.

The Superintendent or designee shall ensure that assessments are administered in accordance with law and ~~the~~ test publisher's directions, and that test administration procedures are fair and equitable for all students.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 6162.54 - Test Integrity/Test Preparation)

Note: Education Code 52052 requires that schools and districts demonstrate comparable improvement in academic achievement by all "numerically significant" student subgroups, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. A "numerically significant" subgroup is one that consists of at least 30 students, or 15 foster youth or homeless students, each of whom has a valid test score. To evaluate the extent to which the district fulfills this responsibility, it will be important to examine disaggregated student assessment results as provided below.

Note: Pursuant to Education Code 49558, the Governing Board may adopt policy allowing the use of individual applications or records from the free and reduced-price meal program to identify students for the purpose of disaggregating student achievement data. See BP/AR 3553 - Free and Reduced Price Meals for optional language providing such authorization.

As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.

The Superintendent or designee shall provide professional development as needed to assist administrators and teachers in interpreting and using assessment data to improve student

performance and the instructional program.

(cf. 4131 - Staff Development)

(cf. 4331 - Staff Development)

When districtwide and school-level results of student assessments are published by the state, the Superintendent or designee may provide supplementary information to assist parents/guardians and the community in understanding test results.

(cf. 0510 - School Accountability Report Card)

Interim and Formative Assessments

*****Note: At their discretion, districts may choose to use the Smarter Balanced interim and formative assessments, which are part of the CAASPP. Pursuant to Education Code 60642.6, as amended by AB 1035 (Ch. 752, Statutes of 2017), these tests may be used, in combination with other sources of information, to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning. Education Code 60642.7, as added by AB 1035, specifies that results of such assessments shall not be used for any high-stakes purpose.*****

State interim and formative assessments may be used in combination with other sources of information to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning. Results from interim and formative assessments shall not be used for any high-stakes purpose, including, but not limited to, teacher or other school staff evaluation, accountability, student grade promotion or retention, graduation, course or class placement, identification for gifted or talented education, reclassification of English learners, or identification as an individual with exceptional needs. (Education Code 60642.6, 60642.7)

(cf. 5123 - Promotion/Acceleration/Retention)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6152 - Class Assignment)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6174 - Education for English Learners)

The Superintendent or designee shall ensure that teachers who administer interim and formative assessments have access to all functions and information designed for teacher use related to such assessments and student performance on the assessments. (Education Code 60642.6)

Individual Record of Accomplishment

*****Note: The following section is for use by districts that maintain high schools.*****

The Superintendent or designee shall ensure that each student, by the end of grade 12, has an individual record of accomplishment that includes the following: (Education Code 60607)

1. The results of the state achievement tests required and administered as part of the California Assessment of Student Performance and Progress, or any predecessor assessments, pursuant to Education Code 60640-60649

2. The results of any end-of-course examinations taken

3. The results of any vocational education certification examinations taken

(cf. 6178 - Career Technical Education)

No individual record of accomplishment shall be released to any person, other than the student's parent/guardian or a teacher, counselor, or administrator directly involved with the student, without the written consent of the student's parent/guardian, or the student if he/she is an adult or emancipated minor. The student or his/her parent/guardian may authorize the release of the record of accomplishment to a postsecondary educational institution for the purposes of credit, placement, or admission. (Education Code 60607)

(cf. 5125 - Student Records)

Legal Reference:

EDUCATION CODE

313 Assessment of English language development

10600-10610 California Education Information System

44660-44665 Evaluation and assessment of performance of certificated employees (Stull Act)

49558 Free and reduced-price meals; use of individual applications and records

51041 Evaluation of educational program

51450-51455 Golden State Seal Merit Diploma

52052 ~~Accountability~~~~Academic Performance Index~~; numerically significant student subgroups

52060-52077 Local control and accountability plan

60600-60649 Assessment of academic achievement, especially:

60640-60649 California Assessment of Student Performance and Progress

60800 Physical fitness testing

60810-60812 Assessment of English language development

~~60850-60859—High school exit examination~~

60900 California Longitudinal Pupil Achievement Data System

CODE OF REGULATIONS, TITLE 5

850-864 California Assessment of Student Performance and Progress

~~1200-1225—High School Exit Examination~~

UNITED STATES CODE, TITLE 20

9622 National Assessment of Educational Progress

Management Resources:

~~CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS~~

~~Key Elements of Testing, May 2004~~

~~U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
Teachers' Use of Student Data Systems to Improve Instruction, 2007~~

WEB SITES

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

California Department of Education, Testing and Accountability: <http://www.cde.ca.gov/ta>

Smarter Balanced Assessment Consortium: <http://www.smarterbalanced.org>

U.S. Department of Education: <http://www.ed.gov>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: October 7, 2014

Considered: December 11, 2018

Rescue Union ESD

Board Policy

Title I Programs

BP 6171

Instruction

Note: The following policy is for use by districts that receive funding through Title I, Part A, of the federal Elementary and Secondary Education Act (20 USC 6311-6322), which supports basic programs designed to improve the academic achievement of economically disadvantaged students. 20 USC 6313 establishes school eligibility criteria and priorities for funding. Title I funds received by the district must be allocated to eligible schools or eligible school attendance areas, in rank order, on the basis of the number of students from low-income families.

The Governing Board desires to provide a high-quality education that enables all students to meet challenging state academic standards. In schools with a large number or percentage of economically disadvantaged families, the district shall use ~~federal~~ Title I funds to provide ~~supplementary~~ services that ~~strengthen~~~~reinforce~~ the ~~academic programs~~~~core curriculum~~ and ~~provide support to assist~~ students ~~at risk of failing to achieve~~~~in attaining proficiency on state academic standards~~ ~~and assessments~~.

~~(cf. 5149—At Risk Students)~~

~~(cf. 6011 - Academic Standards)~~

~~(cf. 6162.5 - Student Assessment)~~

~~(cf. 6162.51 - State Academic Achievement Tests~~Standardized Testing and Reporting Program~~)~~

~~(cf. Title I funds~~

~~6162.52—High School Exit Examination)~~

~~The Superintendent or designee shall be used provide technical assistance and support to supplement, not supplant, funds available from state and local sources for the education of students any school participating in Title I programs.~~the Title I program, including consultation in the development and implementation of school plans and activities.~~ (20 USC 6314, 6321)~~

Note: 20 USC 6312 requires that districts receiving Title I funds develop a local educational agency (LEA) plan with specified components. In California, districts have the option of addressing each LEA plan provision within the local control and accountability plan (LCAP), the LCAP Federal Addendum, or another document, provided that the location of each provision is referenced within the LCAP Federal Addendum. A template for the LCAP Federal Addendum is available on the California Department of Education's (CDE) web site.

Note: Title I schoolwide programs are required to develop school-level comprehensive plans addressing the components listed in 20 USC 6314; see the accompanying administrative regulation.

Descriptions of how the district will address the required components of the Title I local educational agency plan, as specified in 20 USC 6312, shall be included within the district's control and accountability plan (LCAP), the LCAP Federal Addendum, or another document. School-level strategies shall be aligned with the district's plan and be tailored to the specific needs of the students at the school.

(cf. 0420 - School Plans/Site Councils)

~~The~~(cf. 0400 - Comprehensive Plans)
(cf. 0460 - Local Control and Accountability Plan)

*****Note: 20 USC 6318 mandates each district and each school receiving Title I funds to have a written parent/guardian and family engagement policy developed jointly with and agreed upon by parents/guardians of participating students. See BP/AR 6020 - Parent Involvement for language fulfilling this mandate.*****

In addition, the district and each school receiving Title I funds shall develop a written parent/guardian and family engagement ~~involvement~~ policy in accordance with 20 USC 6318.

(cf. 6020 - Parent Involvement)

Local Educational Agency Plan

~~The Superintendent or designee shall consult with teachers, principals, administrators, other appropriate school personnel, and parents/guardians of participating students in the development, periodic review, and, as necessary, the revision of a local educational agency (LEA) plan. The plan and any revisions shall be submitted to the Governing Board for approval. (20 USC 6312)~~

~~The plan shall address the components specified in 20 USC 6312, which describe the assessments, strategies, and services the district will use to help low-achieving students meet challenging academic standards.~~

~~The initial plan shall be submitted to the California Department of Education (CDE) and approved by the State Board of Education. Subsequent revisions of the plan shall be kept on file in the district.~~

Comparability of Services

*****Note: 20 USC 6321 mandates any district receiving Title I funds to develop procedures to ensure compliance with legal requirements regarding comparability of services. Pursuant to 20 USC 6321, requirements regarding comparability do not apply to districts that do not have more than one building for each grade span.*****

In~~State and local funds used in~~ schools receiving Title I funds, state and local funds ~~shall be used to~~ provide services that, taken as a whole, are at least comparable to services in schools that

are not receiving Title I funds or, if all district schools are receiving Title I funds, that are substantially comparable in each school. Comparability may be determined on a school-by-school basis or by grade span. (20 USC 6321)

Note: Pursuant to 20 USC 6321, a district will be considered to have met the legal requirement for comparability if it provides the CDE with written assurances that it has established and implemented (1) a districtwide salary schedule; (2) a policy ensuring equivalence among schools in teachers, administrators, and other staff; and (3) a policy ensuring equivalence among schools in the provision of curriculum materials and instructional supplies. The district must keep records documenting that the salary schedule and policies were actually implemented and that they resulted in equivalence among schools in staffing, materials, and supplies. Items #1-4 below reflect methods of determining comparability authorized by the CDE. For further information, see the CDE's guidance Meeting Title I, Part A Comparability Requirements, available on its web site.

To demonstrate comparability of services among district schools, ~~the district~~ ~~The Governing Board~~ shall:

1. Adopt and implement ~~adopt~~ a districtwide salary schedule

Note: Items #2a and b below reflect methods authorized by the CDE to determine comparability of staffing, and may be revised to reflect district practice.

2. Ensure equivalence in teachers, administrators, and other staff, as measured by either or both of the following:

a. The ratio of students to instructional staff at each Title I school within a grade span, which shall not exceed 110 percent of the average ratio for all non-Title I district schools within that grade span

b. Salary expenditures for instructional staff at each Title I school, which shall be no less than 90 percent of the average salary expenditure across non-Title I district schools.

3. Ensure equivalence in the provision of curriculum materials and instructional supplies, by determining whether the per-student expenditure of state and local funds for curriculum materials and instructional supplies in Title I schools is between 90 and 110 percent of the districtwide average

4. Determine whether the amount of state and local funds allocated per student for each grade span is between 90 and 110 percent of the per student average for each grade span in non-Title I schools

~~and the~~

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

In determining comparability, the district shall not include staff salary differentials for years of employment. The district also may exclude unpredictable changes in student enrollment or

personnel assignments that occur after the beginning of the school year, state and local funds expended for language instruction educational programs, state and local funds expended for the excess costs of providing services to students with disabilities, and supplemental state or local funds expended in any school attendance area or school for programs that specifically meet the intent and purposes of Title I. (20 USC 6321)

Note: Although 20 USC 6321 requires records of compliance to be updated biennially, U.S. Department of Education (USDOE) nonregulatory guidance, Title I Fiscal Issues, clarifies that because Title I allocations are made annually, demonstrating comparability is an annual requirement. CDE requires districts to complete and submit their comparability reports each fall. Districts with schools that fail the initial comparability test are given additional time to resolve the issues and resubmit their report with supporting documentation in the winter.

The Superintendent or designee shall annually assess comparability in accordance with the above criteria and maintain records documenting the district's compliance. If any instances of noncomparability are identified, the establish procedures which ensure that all district schools are provided with the same level of base funding, per student, for staff services, curriculum materials and instructional supplies. At the beginning of each school year, the ratio of students to teachers and other staff shall vary as little as possible from school to school. The Superintendent or designee shall promptly implement adjustments as needed to ensure comparability maintain records of the quantity and quality of books and equipment at each school.

Participation of Private School Students

The district shall provide or contract to provide special educational services, instructional services (including evaluations to determine the progress being made in meeting students' academic needs), counseling, mentoring, one-on-one tutoring, or other Title I benefits to eligible private school students residing in a participating school attendance area. Such services and benefits shall be provided on an equitable basis in comparison to services and other benefits for public school students. (20 USC 6320, 7881)

Program Evaluation

The Board shall use state assessment results and other available measures or indicators to annually determine whether each participating school is making adequate yearly progress toward ensuring that all students meet the state's proficient level of achievement on state assessments. (20 USC 6316)

Note: The following section may be revised to reflect district practice. During the Federal Program Monitoring process, the CDE will review whether the district monitors the effectiveness of district plans to help low-achieving students meet challenging academic achievement standards and revises those plans as necessary.

***Note: 20 USC 6311 requires each state to have an accountability system that incorporates multiple measures, including, but not limited to, statewide assessment results for all students as well as numerically significant student subgroups. California's accountability system (the

California School Dashboard) consists of both state and local indicators to assist districts in identifying strengths and areas in need of improvement in each priority area addressed by the LCAP. Beginning in the 2018-19 school year, CDE will notify schools identified for comprehensive and/or targeted support and improvement pursuant to 20 USC 6311. See BP 0500 - Accountability.***

The Board shall regularly monitor the progress of economically disadvantaged and low-achieving students in Title I schools. During the annual evaluation of the district's progress toward achieving each goal identified in the LCAP or other planning document addressing 20 USC 6312, the Board shall review disaggregated data on academic achievement, school attendance, and other outcomes for such students and shall ensure that strategies are revised as necessary to support continuous improvement.

~~0520.2 – Title I Program Improvement Schools)~~
(cf. ~~0500 - Accountability~~~~0520.3 – Title I Program Improvement Districts)~~
(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

11503 Parent involvement programs in Title I schools

~~52060-52077 Local control and accountability plan~~

~~52055.57 – Districts identified or at risk of identification for program improvement~~

~~54020-54028 Economic Impact Aid~~

54420-54425 State Compensatory Education

64001 Single plan for student achievement, consolidated application programs

UNITED STATES CODE, TITLE 20

6301 Program purpose

6311-6322 Improving basic programs for disadvantaged students, including:

6312 Local educational agency plan

6313 Eligibility of schools and school attendance areas; funding allocation

6314 Title I schoolwide programs

6315 Targeted assistance schools

~~6316 – School improvement~~

6318 Parent ~~and family engagement~~involvement

6320 Participation of private school students

6321 Comparability of services

~~6333-6335 Grants to local educational agencies~~

~~6391-6399 Education for migrant students~~

7881 Participation of private school students

CODE OF FEDERAL REGULATIONS, TITLE 34

200.1-200.~~7379~~ Improving basic programs for disadvantaged students

Management Resources:

~~CSBA PUBLICATIONS~~

~~Parent Involvement: Development of Effective and Legally Compliant Policies, Governance and Policy Services Policy Briefs, August 2006~~

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

~~Frequently Asked Questions About Title I Schoolwide Programs~~

~~Local Control and Accountability Plan Federal Addendum Template~~

~~Meeting Title I, Part A Comparability Requirements, October 2017~~

~~LEA Plan, rev. May 17, 2006~~

~~Provisions for Private School Students, Teachers, and Other Education Personnel in the No Child Left Behind Act of 2001, rev. November 1, 2005~~

U.S. DEPARTMENT OF EDUCATION ~~PUBLICATIONS GUIDANCE~~

~~Fiscal Changes and Equitable Services Requirements Under the Elementary and Secondary Education Act of 1965 (ESEA), as Amended by the Every Student Succeeds Act, Non-Regulatory Guidance, November 21, 2016~~

~~Title I Fiscal Issues, Non-Regulatory Guidance, February 2008~~ ~~May 26, 2006~~

~~Designing Schoolwide Programs, Non-Regulatory Guidance, March 22, 2006~~

~~Supplemental Educational Services, June 13, 2005~~

~~The Impact of the New Title I Requirements on Charter Schools, July 2004~~

~~Parental Involvement: Title I, Part A, April 23, 2004~~

~~Serving Preschool Children Under Title I, March 4, 2004~~

~~Title I Services to Eligible Private School Students, October 17, 2003~~

~~Local Educational Agency Identification and Selection of School Attendance Areas and Schools and Allocation of Title I Funds to Those Areas and Schools, August 2003~~

WEB SITES

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

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

~~No Child Left Behind: <http://www.ed.gov/nclb>~~

U.S. Department of Education: <http://www.ed.gov>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: January 2009

Considered: December 11, 2018

Rescue Union ESD

Administrative Regulation

Title I Programs

AR 6171
Instruction

Schoolwide Programs

Note: Pursuant to 20 USC 6314, Title I funds may be used and consolidated with other federal, state, and local program funds to upgrade the entire educational program in schools that meet eligibility criteria. Schools participating in schoolwide programs are not required to identify particular students as eligible or identify individual services as supplementary. The following optional section is for use by districts with schoolwide program(s).

A school may operate a Title I schoolwide program in order to upgrade the entire educational program of the school when at least 40 percent of the students in the school attendance area, or at least 40 percent of the students enrolled in the school, are from low-income families. (20 USC 6314; 34 CFR 200.25)

Note: 20 USC 6314 provides that an ineligible school may request a waiver from the California Department of Education (CDE) to operate a schoolwide program, taking into account how a schoolwide program will best serve the needs of the students in the school. For information regarding the criteria and process for seeking a waiver, see the CDE's web site.

A school that does not meet these criteria may operate a Title I schoolwide program if it receives a waiver from the California Department of Education. (20 USC 6314)

Note: 20 USC 6314 requires schools with Title I schoolwide programs to develop a comprehensive plan with specified components. Pursuant to Education Code 64001, this plan must be consolidated with plans required for other federal and state categorical programs into a single plan for student achievement (SPSA). The SPSA must be developed by a school site council or other school advisory group; see BP/AR 0420 - School Plans/Site Councils. However, because 20 USC 6314 requires broader engagement, the district must ensure that plan development provides opportunities for the participation of the individuals listed below. The following paragraph may be revised to reflect district practice.

Any school operating a schoolwide program shall develop a comprehensive plan with the involvement of parents/guardians, other members of the community to be served, and individuals who will carry out the plan, including teachers, principals, other school leaders, paraprofessionals present in the school, administrators (including administrators of other federal education programs), the district, tribes and tribal organizations present in the community, and, if appropriate, specialized instructional support personnel, technical assistance providers, school staff, secondary school students as applicable, and other individuals determined by the school.

(20 USC 6314)

(cf. 0400 - Comprehensive Plans)

The schoolwide program plan shall be based on a comprehensive needs assessment of the entire school and shall be incorporated into a single plan for student achievement which also incorporates the plans required for other categorical programs included in the state's consolidated application. (Education Code 64001; 20 USC 6314)

(cf. 0420 - School Plans/Site Councils)

The plan shall describe the strategies that the school will implement to address school needs, including a description of how such strategies will: (20 USC 6314)

1. Provide opportunities for all students, including economically disadvantaged students, ethnic subgroups, students with disabilities, and English learners, to meet state academic standards

(cf. 6011 - Academic Standards)

2. Use methods and instructional strategies that strengthen the school's academic program, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education

(cf. 5148.2 - Before/After School Programs)

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6177 - Summer Learning Programs)

Note: Item #3 may be revised to reflect the grade levels and programs offered by the district.

3. Address the needs of all students in the school, but particularly the needs of those at risk of not meeting state academic standards, through activities which may include the following:

a. Counseling, school-based mental health programs, specialized instructional support services, mentoring services, and other strategies to improve students' skills outside the academic subject areas

(cf. 5141.6 - School Health Services)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

b. Preparation for and awareness of opportunities for postsecondary education and the

workforce, which may include career and technical education programs and broadening secondary school students' access to coursework to earn postsecondary credit while still in high school

(cf. 6141.4 - International Baccalaureate Program)

(cf. 6141.5 - Advanced Placement)

(cf. 6172.1 - Concurrent Enrollment in College Classes)

(cf. 6178 - Career Technical Education)

c. Implementation of a schoolwide tiered model to prevent and address problem behavior, and early intervention services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act

d. Professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data from academic assessments and to recruit and retain effective teachers, particularly in high-need subjects

(cf. 4111/4211/4311 - Recruitment and Selection)

(cf. 4131 - Staff Development)

(cf. 4222 - Teacher Aides/Paraprofessionals)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

e. Strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs

(cf. 5148.3 - Preschool/Early Childhood Education)

The plan shall also include a description of any applicable federal, state, and local programs that will be consolidated in the schoolwide program. (20 USC 6314; 34 CFR 200.27)

The plan and its implementation shall be regularly monitored and revised as necessary based on student needs to ensure that all students are provided opportunities to meet state academic standards. (20 USC 6314)

Targeted Assistance ~~Programs~~Schools

Note: Pursuant to 20 USC 6315, any school that is selected to receive Title I funds but is ineligible for or chooses not to operate a schoolwide program may only use Title I funds for programs that provide services to eligible students identified as having the greatest need for special assistance.

Note: The following paragraph may be revised to reflect grade levels offered by the district.

Any school that receives Title I funds but does not operate a schoolwide program shall use Title I

funds to provide services to eligible students who are by the school as failing, or most at risk of failing, to meet the state's academic achievement standards. Students shall be identified on the basis of multiple, educationally related, objective criteria, except that students criteria established by the district and supplemented by the school. Students in preschool through grade 2 shall be selected solely on the basis of criteria, including objective criteria, established by the district and supplemented by the school. such criteria as teacher judgment, interviews with parents/guardians and developmentally appropriate measures. (20 USC 6315)

Eligible students include those who are economically disadvantaged; students with disabilities; migrant students, including those who participated in a migrant education program pursuant to 20 USC 6391-6399 in the preceding two years; English learners; students who participated in a Head Start or state preschool program in the preceding two years; students in a local institution for neglected or delinquent children and youth or attending a community day program for such students; and homeless students. (20 USC 6315)

AnyA targeted assistance program shall: (20 USC 6315)

1. Use program resources to help participating students meet state academic standards, which may include programs, activities, and academic courses necessary to provide a well-rounded education ~~achievement standards expected for all students~~

2. ~~Ensure that program planning is incorporated into existing school planning~~

3. ~~Use effective~~ methods and instructional strategies that strengthen ~~are based on scientifically based research that strengthens the core academic program, through activities which may include; and that give primary consideration to providing extended learning time, help provide an accelerated, high quality curriculum, and minimize removing students from the regular classroom during regular school hours~~

a. Expanded learning time, before- and after-school programs, and summer programs and opportunities

b. A schoolwide tiered model to prevent and address behavior problems, and early intervention services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act

34. Coordinate with and support the regular education program, which may include services to assist preschool students in the transition to elementary school programs

4. _____

5. ~~Provide instruction by highly qualified teachers~~

6. ~~Provide opportunities for~~ professional development to ~~for~~ teachers, principals, other school leaders, paraprofessionals, and, if appropriate, specialized instructional support student-services personnel, other staff and other school personnel who work with eligible students in Title I programs or in the regular education program. The professional development shall be

~~provided using funds from Title I and, to the extent practicable, other sources. parents/guardians~~

~~7. Provide~~

~~5. Implement strategies to increase the parent involvement of parents/guardians of participating students~~

~~***Note: Item #6 may be revised to reflect programs offered by the district.***~~

~~6. If appropriate and applicable, coordinate and integrate federal, state, and local services and programs, such as programs supported by the Elementary and Secondary Education Act, violence prevention programs, nutrition programs, housing programs, Head Start programs, adult education programs, career technical education programs, and comprehensive or targeted support and improvement activities under 20 USC 6311~~

~~7. Provide assurances to the Superintendent or designee that the program will:~~

~~a. Help provide an accelerated, high-quality curriculum~~

~~b. Minimize the removal of students from the regular classroom during regular school hours for instruction supported by Title I funds~~

~~8. Coordinate and integrate federal, state and local services and programs~~

~~c. On an ongoing basis, review the progress of participating students and revise the targeted assistance program, if necessary, to provide additional assistance to enable such students to meet state academic standards~~

Participation of Private School Students

~~Teachers and families of The Superintendent or designee shall provide or contract to provide special educational services or other Title I benefits to eligible private school students residing in a participating private school students attendance area. Such services and benefits shall have an opportunity to participate, be provided on an equitable basis, in parent/guardian and family engagement activities and professional development pursuant to 20 USC 6318, with participating public school students. (20 USC 6320, 7881)~~

~~***Note: The following optional paragraph reflects U.S. Department of Education non-regulatory guidance, Title I Services to Eligible Private School Students.***~~

~~Each year the Superintendent or designee shall contact officials of private schools with students who reside within district boundaries, regardless of whether the private school they attend is located within the district or whether or not those officials have previously indicated any interest in program participation, and invite them to a meeting to discuss the intent of Title I and the roles of public and private school officials.~~

~~***Note: 20 USC 6320 requires meaningful and timely consultation with private school officials as described below. Pursuant to 20 USC 6320, a private school official has the right to complain~~

to the CDE that the district did not comply with these requirements, and the district must forward the appropriate documentation to the CDE.***

The Superintendent or designee shall consult with appropriate private school officials, in a meaningful and timely manner, ~~with appropriate private school officials~~ during the design and development of the district's Title I programs, with the goal of reaching agreement on how to provide equitable and effective programs for eligible private school students. Such consultation shall occur before the district makes any decision that affects the opportunities of eligible private school students to participate in Title I programs and shall include consultation on issues such as the following~~a discussion of~~: (20 USC 6320, 7881; 34 CFR 200.56)

1. How the ~~students'~~ needs of private school students will be identified
2. What services will be offered
3. How, where, and by whom the services will be provided
4. How the services will be academically assessed and how assessment results will be used to improve those services
5. The size and scope of the equitable services to be provided to eligible private school students, ~~and~~ the proportion of funds to be that is allocated for such services, and how that proportion of funds is determined

Note: Pursuant to 20 USC 6320, the district has the final authority to calculate, each year or every two years, the number of private school students, ages 5-17, who are from low-income families. The district may use the same measure of low income as used to determine eligibility for public school students or any other measure listed in 20 USC 6320(c)(1).

6. The method or sources of data that are used to determine the number of students from low-income families in participating school attendance areas who attend private schools
7. How and when the district will make decisions about the delivery of ~~services~~service to such students, including a thorough consideration and analysis of the views of private school officials on the provision of services through a third-party provider
8. How, if the district disagrees with the views of private school officials on the provision of services through a third-party provider, the district will provide to private school officials a written analysis of the reasons that the district has chosen not to use a contractor
9. Whether the district will provide services directly or through a separate government agency, consortium, entity, or third-party contractor
10. Whether to provide services to eligible private school students by pooling funds or on a school-by-school basis

11. When services will be provided, including the approximate time of day

12. Whether to consolidate and use funds provided under Title I with other funds available for services to private school students

If the district disagrees with the views of private school officials with respect to any of the above issues, the district shall provide the officials, in writing, the reasons that the district disagrees. (20 USC 6320)

Meetings between district and private school officials shall continue throughout implementation and assessment of services. (20 USC 6320)

The ~~district~~ Superintendent or designee shall maintain ~~in the district's records~~, and shall provide to the ~~CDE~~ California Department of Education, a written affirmation signed by officials of each participating private school that consultation has occurred. The affirmation shall provide the option for private school officials to indicate their belief that timely and meaningful consultation has not occurred or that the program design is not equitable with respect to private school students. If private school officials do not provide the affirmation within a reasonable period of time, the district shall send documentation to the CDE demonstrating that the consultation has, or attempts at such consultation have, taken place. (20 USC 6320)-(20 USC 6320)

(cf. 3580 - District Records)

~~Teachers, other educational personnel and families of participating private school students shall participate, on an equitable basis, in parent involvement activities and professional development pursuant to 20 USC 6318 and 6319. (20 USC 6320, 7881)~~

Parent Involvement

~~Each school receiving Title I funds shall develop a written policy on parent involvement. The policy shall be developed jointly with and agreed upon by parents/guardians of participating students and shall describe the means by which the school shall: (20 USC 6318)~~

~~1. Convene an annual meeting, at a convenient time, to which all parents/guardians of participating students shall be invited and encouraged to attend, to inform parents/guardians of their school's participation in Title I and to explain Title I requirements and the right of parents/guardians to be involved~~

~~2. Offer a flexible number of meetings, such as meetings in the morning or evening, for which related transportation, child care and/or home visits may be provided as such services relate to parent involvement~~

~~3. Involve parents/guardians in an organized, ongoing and timely way in the planning, review and improvement of Title I programs, including the planning, review and improvement of the school parent involvement policy and the joint development of the plan for schoolwide programs~~

~~The school may use an existing process for involving parents in the joint planning and design of the school's programs provided that the process includes adequate representation of parents/guardians of participating students.~~

~~4. Provide the parents/guardians of participating students all of the following:~~

~~a. Timely information about Title I programs~~

~~b. A description and explanation of the school's curriculum, forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet~~

~~c. If requested by parents/guardians, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions related to their children's education, and, as soon as practicably possible, responses to the suggestions of parents/guardians~~

~~5. If the schoolwide program plan is not satisfactory to the parents/guardians of participating students, submit any parent/guardian comments when the school makes the plan available to the district~~

~~6. Jointly develop with the parents/guardians of participating students a school-parent compact that outlines how parents/guardians, the entire school staff and students will share responsibility for improved student academic achievement and the means by which the school and parents/guardians will build a partnership to help students achieve state standards.~~

~~This compact shall address:~~

~~a. The school's responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables participating students to achieve the state's student academic achievement standards~~

~~b. Ways in which parents/guardians will be responsible for supporting their children's learning, such as monitoring attendance, homework completion and television viewing; volunteering in the classroom; and participating, as appropriate, in decisions related to their children's education and positive use of extracurricular time~~

~~(cf. 1240—Volunteer Assistance)~~

~~(cf. 5020—Parent Rights and Responsibilities)~~

~~(cf. 6020—Parent Involvement)~~

~~e. The importance of communication between teachers and parents/guardians on an ongoing basis through, at a minimum:~~

~~(1) Parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as it relates to the student's achievement~~

~~(2) — Frequent reports to parents/guardians on their children's progress~~

~~(3) — Reasonable access to staff, opportunities to volunteer and participate in their child's class, and observation of classroom activities—~~

~~(cf. 5124—Communication with Parents/Guardians)~~

~~7. — Help parents/guardians understand such topics as the state's academic content standards and state student academic achievement standards, state and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve the achievement of their children~~

~~8. — Provide materials and training to help parents/guardians work with their children to improve their children's achievement, such as literacy training and using technology as appropriate to foster parent involvement—~~

~~9. — Educate teachers, student services personnel, principals and other staff, with the assistance of parents/guardians, in the value and utility of contributions of parents/guardians and in how to reach out to, communicate with and work with parents/guardians as equal partners, implement and coordinate parent/guardian programs, and build ties between parents/guardians and the schools—~~

~~10. — Insofar as feasible and appropriate, coordinate and integrate parent involvement programs and activities with other programs, including those specified in law, and conduct other activities, such as parent resource centers, that encourage and support parents/guardians in more fully participating in their children's education—~~

~~11. — Ensure that information related to school and parent/guardian programs, meetings and other activities is sent to the parents/guardians of participating students in a format and, to the extent practicable, in a language the parents/guardians can understand~~

~~(cf. 5145.6—Parental Notifications)~~

~~12. — Insofar as practicable, provide full opportunities for the participation of parents/guardians with limited English proficiency, parents/guardians with disabilities and parents/guardians of migratory children, including providing information and school reports required under 20 USC 6311, in a format and language such parents understand~~

~~13. — Provide other reasonable support for parent involvement activities as requested by parents/guardians—~~

~~In addition, the district and/or participating schools may use Title I funds to:— (20 USC 6318)—~~

~~1. — Involve parents/guardians in the development of training for teachers, principals and other educators to improve the effectiveness of such training~~

- ~~2. Provide necessary literacy training when the district has exhausted all other reasonably available sources of funding for this purpose~~
- ~~3. Pay reasonable and necessary expenses associated with local parent involvement activities, including transportation and child care costs, to enable parents/guardians to participate in school related meetings and training sessions~~
- ~~4. Train parents/guardians to enhance the involvement of other parents/guardians~~
- ~~5. Arrange school meetings at a variety of times or, when parents/guardians are unable to attend such conferences at school, conduct in-home conferences between parents/guardians and teachers or other educators who work directly with participating students~~
- ~~6. Adopt and implement model approaches to improving parent involvement~~
- ~~7. Establish a districtwide parent advisory council to provide advice on all matters related to parent involvement in Title I programs~~
- ~~8. Develop appropriate roles for community based organizations and businesses in parent involvement activities~~

~~(cf. 1020 Youth Services)~~

~~(cf. 1700 Relations Between Private Industry and the Schools)~~

~~Each school's parent involvement policy shall be made available to the local community and distributed to parents/guardians of participating students in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)~~

*****Note: The following optional paragraph may be revised to reflect district practice.*****

The Superintendent or designee shall also maintain copies of program descriptions, notices, funding allocations, and other communications and records pertaining to the provision of services to private school students.

~~(8/06 5/16) 3/18 school's policy shall be updated periodically to meet the changing needs of parents/guardians and the school. (20 USC 6318)~~

~~Parents/guardians of participating students shall be involved in deciding how Title I funds reserved for parent involvement activities will be allotted. (20 USC 6318)~~

Regulation RESCUE UNION SCHOOL DISTRICT

approved: September 2004 Rescue, California

Considered: December 11, 2018

Rescue Union ESD

Board Policy

Education For English Learners

BP 6174

Instruction

*****Note:** The following policy may be revised to reflect district practice. State and federal law establish requirements for the identification, placement, and education of English learners.***

*****Note:** Pursuant to Education Code 42238.02 and 42238.03, the local control funding formula provides additional funding based on the number and concentration of unduplicated counts of students who are English learners, foster youth, and/or eligible for free or reduced-price meals. Such funds must be used to increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number or concentration of unduplicated students; see BP 3100 - Budget.***

*****Note:** In addition, 20 USC 6801-7014 (Title III) provide grant funds that may be used to supplement, but not supplant, funding from other sources for the purpose of ensuring that English learners attain English proficiency and meet the same challenging academic standards that are applicable to all students. During the Federal Program Monitoring (FPM) process, California Department of Education (CDE) staff will expect to see evidence that the district has complied with state and federal requirements. See the CDE web site for FPM compliance monitoring instruments.***

*****Note:** For further information regarding English learners, programs, and services, see CDE's publication *The California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners*, available on its web site.***

The Governing Board intends to provide English learners with challenging curriculum and instruction that maximize the attainment of high levels of develop proficiency in English, advance multilingual capabilities, and facilitate ~~while facilitating~~ student achievement in the district's regular course of study.

*****Note:** Education Code 52060 requires the district's local control and accountability plan (LCAP) to include annual goals and specific actions, aligned to state and local priorities, for all students and for each "numerically significant" student subgroup as defined in Education Code 52052, including English learners; see BP/AR 0460 - Local Control and Accountability Plan. The CDE's Roadmap provides an alignment between principles outlined for English learners and the eight state priority areas required in the district's LCAP.***

The district shall identify in its local control and accountability plan (LCAP) goals and specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

Note: The following paragraph may be revised to reflect district strategies for parent/guardian and community involvement. Education Code 305 requires the district to solicit input on language acquisition programs as part of the parent and community engagement process during the development of the LCAP; see section on "Language Acquisition Programs" below. In addition, if district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, Education Code 52063 requires the establishment of an English learner parent advisory committee to review and comment on the district's LCAP; see the accompanying administrative regulation and BP 0460 - Local Control and Accountability Plan.

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Note: Pursuant to Education Code 60811, in November 2012 the State Board of Education (SBE) adopted state academic content standards for English language development (ELD), aligned with the California Common Core State Standards for English language arts, for students whose primary language is a language other than English. In July 2014, the SBE adopted the English Language Arts/English Language Development Framework aligned to those standards. A supplementary resource, Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, specifies the correspondence between the state ELD standards and the California Common Core State Standards for mathematics and the Next Generation Science Standards.

Note: CDE's Roadmap encourages differentiated instruction and curriculum which are integrated across all subject areas and emphasize inquiry-based learning and critical thinking skills.

English learners shall be provided differentiated English language development instruction which is targeted to their English proficiency level, integrated across all subject areas, and aligned with the state content standards.~~English learners shall be provided English language development instruction targeted to their English proficiency level and aligned with the state content standards and curriculum framework.~~ The district's program shall be based on sound instructional theory, use standards-aligned instructional materials, emphasize inquiry-based learning and critical thinking skills, and provide~~assist~~ students with access to~~in accessing~~ the full educational program.

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6171 - Title I Programs)

Note: Commission on Teacher Credentialing (CTC) leaflet CL-622, Serving English Learners, describes requirements pertaining to the qualifications of teachers of English learners. A teacher who is assigned to provide English language development, specially designed academic instruction in English, and/or primary language instruction to English learners must hold an appropriate authorization from the CTC; see AR 4112.22 - Staff Teaching English Learners.

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching English Learners)

Note: The following paragraph reflects a requirement for districts that receive federal Title III funds to improve the education of English learners, and is recommended for use by all districts. 20 USC 6825 lists the required uses of such funds, including the provision of professional development of sufficient intensity and duration to have a positive and lasting impact on teachers' performance in the classroom. Pursuant to 20 USC 6825, such professional development must not include one-day or short-term workshops and conferences.

The district shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. Such professional development shall be of sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom. (20 USC 6825)

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Note: The following paragraph is optional. The CDE's Roadmap indicates the importance of a supportive and collaborative environment in order for teachers to effectively address the complex needs of English learners.

Staff development shall also address the sociocultural needs of English learners and provide opportunities for teachers to engage in supportive, collaborative learning communities.

To support students' English language development, the Superintendent or designee may provide an adult literacy training program that leads to English fluency for parents/guardians and community members.

Identification and Assessment

Note: The CDE's Roadmap emphasizes the importance of early identification of English learners, as early childhood is a crucial period of time for language development. Education Code 313 requires any district that has one or more students who are English learners to assess the English language proficiency of those students using a state assessment designated by the SBE. The state English Language Proficiency Assessments for California are aligned with the 2012 state standards for ELD. They include an initial test for identifying students who may be English learners and an annual summative assessment for determining English learners' level of English proficiency and progress in acquiring the skills of listening, speaking, reading, and writing in English. CDE also provides a home language survey to be used to identify students who should be tested for English proficiency. See the accompanying administrative regulation for further information about test administration and identification and reclassification criteria.

The Superintendent or designee shall maintain procedures for the ~~early~~ accurate identification of English learners and an assessment of their proficiency and needs in the areas of listening, speaking, reading, and writing in English.

Once identified as an English learner, a student shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.

Note: In addition to testing the level of English proficiency of English learners, districts are required pursuant to Education Code 60640 to administer the California Assessment of Student Performance and Progress to English learners; see BP/AR 6162.51 - State Academic Achievement Tests. As needed, English learners may be provided with the testing resources (i.e., universal tools, designated supports, and accommodations) specified in 5 CCR 854.1-854.3, as renumbered by Register 2018, No. 4, during test administration.

Note: Education Code 60640 also authorizes districts to administer a primary language assessment to English learners in grades 2-11 for the purpose of assessing students' competency in reading, writing, and listening in their primary language. The Standards-Based Test in Spanish may be used for this purpose until a test is available that is aligned with the most recent state ELD standards. The new California Spanish Assessment is expected to be operational in the 2018-19 school year.

English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with testing variations in accordance with 5 CCR ~~854.1-854.3, 853.5 and 853.7~~. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR ~~854.1-854.3, 853.5, 853.7~~)

(cf. ~~6162~~6152.51 - State Academic Achievement Tests)

Note: The following paragraph is optional. The CDE's Roadmap highlights the importance of formative assessments in order to continually adapt methodologies and instruction to meet the needs of English learners.

Formative assessments may be utilized to analyze student performance and appropriately adapt teaching methodologies and instructions.

(cf. 6162.5 - Student Assessment)

Language Acquisition Programs

~~In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. He/she shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)~~

Note: Education Code 305-310 authorize parents/guardians to select a language acquisition program that best suits their child. At a minimum, the district must offer a structured English immersion program. It also may offer a dual-language immersion program, transitional and developmental program for English learners, or other language acquisition program as defined in Education Code 306. Pursuant to 20 USC 6312 and 34 CFR 100.3, parents/guardians have a right to decline or opt their child out of a language acquisition program. The following section may be revised to reflect programs offered by the district. Also see the accompanying administrative regulation.

~~The district shall offer research-based language acquisition~~Language acquisition programs are educational programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards. (Education Code 306; 5 CCR 11300)~~The language acquisition programs provided to students shall be informed by research and shall lead to grade level proficiency and academic achievement in both English and another language. (Education Code 306)~~

~~At a minimum, the~~ The district shall offer ~~English learners~~ a structured English immersion program ~~which includes designated and integrated to ensure that English learners have access to the core academic content standards, including the~~ English language development standards, ~~and become proficient in English.~~ In the structured English immersion program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English. (Education Code 305-306; 5 CCR 11309)

***Note: The following optional paragraph may be revised to reflect district practice. The Education Code does not define the term "nearly all" for purposes of ensuring that nearly all instruction in the structured English immersion program is provided in English pursuant to Education Code 306. The following paragraph defines "nearly all" as to provide that all

classroom instruction be conducted in English except for clarification, explanation, and support as needed. The district could instead establish a minimum percentage of classroom instructional time to be conducted in English or specify the types of courses to be conducted in English and the courses (e.g., science, algebra) to be taught in the student's primary language.***

For the purpose of determining the amount of instruction to be conducted in English in the structured English immersion program, "nearly all" means that all classroom instruction shall be conducted in English except for clarification, explanation, and support as needed.

Note: Items #1-2 below are optional and may be revised to reflect district practice.

In addition, language acquisition programs offered by the district may include, but are not limited to, the following: (Education Code 305-306)

1. The district may offer a dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding.

(cf. 6142.2 - World/Foreign Language Instruction)

2. The district may offer a transitional or developmental program for English learners that provides literacy and academic instruction in English and a student's native language and that enables an English learner to achieve English proficiency and academic mastery of subject matter content and higher order thinking skills, including critical thinking, in order to meet state academic content standards.

Note: The following paragraph is for use by districts that maintain any of grades K-3.

~~Parents/guardians of English learners may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310)~~

The district's language acquisition programs for grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)

(cf. 6151 - Class Size)

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. He/she shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students

enrolled in the district, including, but not limited to, a description of each program, the process to be followed in making a program selection, identification of any language to be taught in addition to English when the program includes instruction in another language, and the process to request establishment of a language acquisition program. (Education Code 310; 5 CCR 11310.—(Education Code 310))

(cf. 5145.6 - Parental Notifications)

Note: Pursuant to 5 CCR 11311, as added by Register 2018, No. 20, districts are required to establish a process with specified components for schools to receive and respond to requests from parents/guardians of enrolled students, and those enrolled for attendance in the next school year, to establish a language acquisition program other than, or in addition to, those already available at the school. See the section "Language Acquisition Programs" in the accompanying administrative regulation.

Parents/guardians of English learners may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310; 5 CCR 11311)

Reclassification

When an English learner is determined ~~based on~~pursuant to state and district reclassification criteria to have acquired a reasonable level of English proficiency pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, the student shall be transferred from a language acquisition program into an English language mainstream classroom.

Program Evaluation

Note: The following section may be revised to reflect indicators agreed upon by the Governing Board and Superintendent or designee for measuring the effectiveness of the district's educational program for English learners. Education Code 52061 requires that the annual update of the LCAP include a review of progress toward the goals included in the LCAP, an assessment of the effectiveness of the specific actions described in the LCAP toward achieving the goals, and a description of changes the district will make as a result of this review and assessment.

Note: Pursuant to Education Code 313.2, the CDE is required to annually determine the number of students in each district and school who are, or are at risk of becoming, long-term English learners and to report that information to districts and schools. Definitions of "long-term English learner" and "English learner at risk of becoming a long-term English learner" are contained in Education Code 313.1.

Note: 20 USC 6311 requires the inclusion of a performance indicator on English language proficiency within the state accountability system under Title I.

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English
2. The number and percentage of English learners reclassified as fluent English proficient
3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1
4. The achievement of English learners on standards-based tests in core curricular areas
5. For any language acquisition program that includes instruction in a language other than English, student achievement in the non-English language in accordance with 5 CCR 11309
65. Progress toward any other goals for English learners identified in the district's LCAP
76. A comparison of current data with data from at least the previous year in regard to items #1-6 above
8. A comparison of data between the different language acquisition programs offered by the district

The Superintendent or designee ~~also~~ shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.

Legal Reference:

EDUCATION CODE

300-340 English language education, especially:

305-310 Language acquisition programs

313-313.5 Assessment of English proficiency

430-446 English Learner and Immigrant Pupil Federal Conformity Act

33050 State Board of Education waiver authority

42238.02-42238.03 Local control funding formula

44253.1-44253.11 Qualifications for teaching English learners

48980 Parental notifications

48985 Notices to parents in language other than English

52052 Accountability; numerically~~Numerically~~ significant student subgroups

52060-52077 Local control and accountability plan

~~52130-52135 Impacted Languages Act of 1984~~

52160-52178 Bilingual Bicultural Act

56305 CDE manual on English learners with disabilities

60603 Definition, recently arrived English learner

~~60605.87 Supplemental instructional materials, English language development~~

60640 California Assessment of Student Performance and Progress
60810-60812 Assessment of language development
~~62002~~~~62005~~.5 Continuation of advisory committee after program sunsets
CODE OF REGULATIONS, TITLE 5
~~854.1-854.3 CAASPP and~~~~853.5-853.7 Test administration~~; universal tools, designated supports,
and accommodations
~~854.9 CASSPP and unlisted resources for students with disabilities~~
11300-11316 English learner education
11510-11517.5 California English Language Development Test
~~11517.6-11519.5 English Language Proficiency Assessments for California~~
UNITED STATES CODE, TITLE 20
1412 Individuals with Disabilities Education Act; state eligibility
1701-1705 Equal Educational Opportunities Act
6311 Title I state plan
6312 Title I local education agency plans
6801-7014 Title III, language instruction for English learners and immigrant students
7801 Definitions
CODE OF FEDERAL REGULATIONS, TITLE 34
100.3 Discrimination prohibited
200.16 Assessment of English learners
COURT DECISIONS
Valeria ~~OG~~. v. ~~Davis~~~~Wilson~~, (2002) 307 F.3d 1036
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d
1141
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196
Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698
ATTORNEY GENERAL OPINIONS
83 Ops.Cal.Atty.Gen. 40 (2000)

Management Resources:

CSBA PUBLICATIONS

[English Learners in Focus: The English Learner Roadmap: Providing Direction for English Learner Success, Governance Brief, February 2018](#)

[English Learners in Focus, Issue 4: Expanding Bilingual Education in California after Proposition 58, Governance Brief, March 2017](#)

English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief, rev. September 2016

English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016

English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

[California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2018](#)

[Matrix One: Universal Tools, Designated Supports, and Accommodations for the California Assessment of Student Performance and Progress for 2017-18, rev. August 2017](#)

[Reclassification Guidance for 2017-18, CDE Correspondence, April 28, 2017](#)

Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 2015

[Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, rev. March 2015](#)

~~[Academic Criterion for Reclassification, CDE Correspondence, August 11, 2014](#)~~

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

~~[Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, 2013](#)~~

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

[THE EDUCATION TRUST- WEST PUBLICATIONS](#)

[Unlocking Learning II: Math as a Lever for English Learner Equity, March 2018](#)

[Unlocking Learning: Science as a Lever for English Learner Equity, January 2017](#)

~~[Matrix of Test Variations, Accommodations, and Modifications for Administration of California Statewide Assessments](#)~~

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

[Innovative Solutions for Including Recently Arrived English Learners in State Accountability Systems: A Guide for States, January 2017](#)

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

~~[Assessment and Accountability for Recently Arrived and Former Limited English Proficient \(LEP\) Students, May 2007](#)~~

WEB SITES

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

California Association for Bilingual Education: <http://www.gocabe.org>

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

National Clearinghouse for English Language Acquisition: <http://www.ncela.us>

[The Education Trust-West: <http://west.edtrust.org>](#)

U.S. Department of Education: <http://www.ed.gov>

Policy RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: February 26, 2013

revised: October 13, 2015

revised: August 1, 2017

Considered: December 11, 2018

Rescue Union ESD

Administrative Regulation

Education For English ~~Language~~ Learners

AR 6174
Instruction

Definitions

English learner means a student who is age 3-21 years, who is enrolled or is preparing to enroll in an elementary or secondary school, and whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the student the ability to meet state academic standards, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society. An English learner may include a student who was not born in the United States or whose native language is a language other than English; a student who is Native American or Alaska Native, or a native resident of the outlying areas, who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or a student who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant. (Education Code 306; 20 USC 7801)

Designated English language development means instruction provided during a time set aside in the regular school day for focused instruction on the state-adopted English language development standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (5 CCR 11300)

Integrated English language development means instruction in which the state-adopted English language development standards are used in tandem with the state-adopted academic content standards. Integrated English language development includes specially designed academic instruction in English. (5 CCR 11300)

Native speaker of English means a student who has learned and used English in his/her home from early childhood and English has been his/her primary means of concept formation and communication. (Education Code 306)

Identification and Assessments

*****Note: Education Code 52164.1 and 5 CCR 11307 require the district to administer a home language survey to all enrolled students. A sample home language survey form in English and Spanish is available on the California Department of Education's (CDE) web site.*****

Upon enrollment in the district, each student's primary language shall be determined through the use of a home language survey. (Education Code 52164.1; 5 CCR 11307)

*****Note: When the home language survey indicates that a student's proficiency in English should be tested, Education Code 313 requires the district to administer a state assessment of English language proficiency. The English Language Proficiency Assessments for California (ELPAC) are used for initial identification of language proficiency and subsequently for annual assessment of language proficiency.*****

Any student who is identified as having a primary language other than English as determined by the home language survey, and who has not previously been identified as an English learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be initially assessed for English proficiency using the state's designated English Language Proficiency Assessments language proficiency test for California (ELPAC) initial identification. (Education Code 313, 52164.1; 5 CCR 11511)

Each year after a student is identified as an English learner and until he/she is redesignated as English proficient, the summative assessment of the ELPAC state's designated English language proficiency test shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

*****Note: 5 CCR 11518.30-11518.35, as renumbered by Register 2017, No. 23, specify allowable variations and accommodations in the administration of the state English language proficiency assessment.*****

The ELPAC shall be administered in accordance with test publisher instructions and 5 CCR 11518.5-11518.20+1511-11516.6. Variations and accommodations in test administration may be provided to English learners pursuant to 5 CCR 11518.30-11518.35+1516-11516.6.

*****Note: The Individuals with Disabilities in Education Act (20 USC 1412) requires that students with disabilities be included in all state assessments, including the ELPAC as appropriate. English learners with disabilities must be allowed to take the test with accommodations as specified in their individualized education program or Section 504 plan. Pursuant to 5 CCR 11518.30, students with the most significant cognitive disabilities who cannot participate in the assessment, even with appropriate accommodations, must be given an alternate assessment of English proficiency. 34 CFR 200.16 provides that, if an English learner with a disability is unable to take the assessment with accommodations, the state accountability system must include the student's score on any part(s) of the test for which it is possible to assess the student (i.e., speaking, reading, listening, writing).*****

*****Note: Education Code 56305, as amended by AB 99 (Ch. 15, Statutes of 2017), requires CDE to develop, by January 1, 2019, a manual providing guidance on identifying, assessing, supporting, and reclassifying English learners with disabilities.*****

Any student with a disability who is identified as an English learner shall be allowed to take the assessment with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan. If the student is unable to participate in the assessment or a

portion of the assessment even with such accommodations, an alternate assessment for English language proficiency shall be administered to the student as set forth in his/her IEP. (5 CCR ~~11518.25-11518.35~~~~11516-11516.7~~; 20 USC 1412)

~~(cf.~~

~~6152.51—State Academic Achievement Tests)~~

(cf. 6159 - Individualized Education Program)

~~(cf. 6162.51 - State Academic Achievement Tests)~~

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

*****Note: The remainder of this section specifies notifications that must be sent to parents/guardians regarding assessment results and available programs for English learners. CDE has developed sample notification letters, available on its web site in multiple translations, to notify parents/guardians of the initial identification of a student as an English learner or as initially fluent English proficient and to notify them of the results of an annual assessment.*****

*****Note: Pursuant to Education Code 48985, when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to their parents/guardians must be written in English and in the primary language and may be answered by the parent/guardian in either language.*****

The Superintendent or designee shall notify parents/guardians of their child's results on the ~~ELPAC~~~~state's English language proficiency assessment~~ within 30 calendar days following receipt of the results from the test contractor. (Education Code 52164.1; 5 CCR 11511.5)

(cf. 5145.6 - Parental Notifications)

*****Note: The following paragraph is for use by districts that receive federal funds under either Title I or Title III for services to English learners, and may be adapted for use by other districts. Pursuant to Education Code 440 and 20 USC 6312, districts receiving Title I or Title III funds are required to provide parents/guardians with notification of their child's identification as an English learner and placement in a language acquisition program.*****

The parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title I or Title III funds shall receive notification of the assessment of his/her child's English proficiency. Such notice shall be provided not later than 30 calendar days after the beginning of the school year or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 313.2, 440; 20 USC 6312)

1. The reason for the identification of the student as an English learner and the need for placement in a language acquisition program
2. The level of English proficiency, how the level was assessed, and the status of the student's academic achievement

3. A description of the language acquisition program in which the student is, or will be, participating, including a description of all of the following:
 - a. The methods of instruction used in the program and in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction
 - b. The manner in which the program will meet the educational strengths and needs of the student
 - c. The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards for grade promotion and graduation
 - d. The specific exit requirements for the program, the expected rate of transition from the program into classes not tailored for English learners, and the expected rate of graduation from secondary school if applicable
 - e. Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP

*****Note: Education Code 313.2, as amended by AB 81 (Ch. 609, Statutes of 2017), requires that the notice contain information in regard to (1) whether the student is a long-term English learner, or English learner at risk of becoming a long-term English learner, and (2) the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help them develop English proficiency and achieve academic standards. Districts may send an alternate notice if the definitions of long-term English learners and those at risk of becoming long-term English learners used by the district are broader than those defined in Education Code 313.1, the notice states that the definitions utilized by the district are broader, and the notice contains the information specified in item #4 below.*****

4. As applicable, the identification of a student as a long-term English learner or at risk of becoming a long-term English learner, as defined in Education Code 313.1, and the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help such students develop English proficiency and meet age-appropriate academic standards

54. Information about the parent/guardian's right to have the student immediately removed from a program upon the parent/guardian's request

65. Information regarding a parent/guardian's option to decline to enroll the student in the program or to choose another program or method of instruction, if available

76. Information designed to assist a parent/guardian in selecting among available programs, if more than one program or method is offered

Language Acquisition Programs

Note: Pursuant to 5 CCR 11311, as added by Register 2018, No. 20, districts are required to establish a process for schools to receive and respond to requests from parents/guardians of enrolled students, and those enrolled for attendance in the next school year, to establish a language acquisition program other than, or in addition to, those already available at the school. Each school is required to follow the process even when the district provides the language acquisition program at another school site. The following section includes the components of the process required by 5 CCR 11311 and may be expanded to reflect district practice.

Whenever parents/guardians of enrolled students, and those enrolled for attendance in the next school year, request that the district establish a specific language acquisition program in accordance with Education Code 310, such requests shall be addressed through the following process: (5 CCR 11311)

1. The school shall make a written record of each request, including any request submitted verbally, that includes the date of the request, the names of the parent/guardian and student making the request, a general description of the request, and the student's grade level on the date of the request. As needed, the school shall assist the parent/guardian in clarifying the request. All requests shall be maintained for at least three years from the date of the request.

2. The school shall monitor requests on a regular basis and notify the Superintendent or designee when the parents/guardians of at least 30 students enrolled in the school, or at least 20 students in the same grade level, request the same or a substantially similar type of language acquisition program. If the requests are for a multilingual program model, the district shall consider requests from parents/guardians of students enrolled in the school who are native English speakers in determining whether this threshold is reached.

3. If the number of parents/guardians described in item #2 is attained, the Superintendent or designee shall:

a. Within 10 days of reaching the threshold, notify the parents/guardians of students attending the school, the school's teachers, administrators, and the district's English learner parent advisory committee and parent advisory committee, in writing, of the requests for a language acquisition program

b. Identify costs and resources necessary to implement any new language acquisition program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development for the proposed program, and opportunities for parent/guardian and community engagement to support the proposed program goals

c. Within 60 calendar days of reaching the threshold number of parents/guardians described in item #2 above, determine whether it is possible to implement the requested language acquisition program and provide written notice of the determination to parents/guardians of students attending the school, the school's teachers, and administrators

d. If a determination is made to implement the language acquisition program, create and publish a reasonable timeline of actions necessary to implement the program. If a determination is made that it is not possible to implement the program, provide a written explanation of the reason(s) the program cannot be provided.

Note: Pursuant to 5 CCR 11310, as amended by Register 2018, No. 20, districts are required to notify parents/guardians regarding language acquisition programs at the beginning of each school year or upon a student's enrollment. The following section includes the notice requirements pursuant to 5 CCR 11310.

The district shall notify parents/guardians at the beginning of each school year or upon the student's enrollment regarding the process to request a language acquisition program, including a dual-language immersion program, for their child. The notice shall also include the following: (5 CCR 11309, 11310)

1. A description of the programs provided, including structured English immersion
2. Identification of any language to be taught in addition to English when the program includes instruction in a language other than English
3. The manner in which the program is designed using evidence-based research and includes both designated and integrated English language development
4. The manner in which the district has allocated sufficient resources to effectively implement the program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development, and opportunities for parent/guardian and community engagement to support the program goals
5. The manner in which the program will, within a reasonable period of time, lead to language proficiency and achievement of the state-adopted content standards in English and, when the program includes instruction in another language, in that other language
6. The process to request establishment of a language acquisition program not offered at the school
7. For any dual-language immersion program offered, the specific languages to be taught. The notice also may include the program goals, methodology used, and evidence of the proposed program's effectiveness.

Reclassification/Redesignation

The district shall continue to provide additional and appropriate educational services to English learners for the purposes of overcoming language barriers until they: (5 CCR 11302)

1. Demonstrate English language proficiency comparable to that of the district's average native English language speakers

2. Recoup any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read, and write English well enough to receive instruction in an English language mainstream classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

*****Note: Education Code 313 and 52164.6 and 5 CCR 11303 require that the district's reclassification process include, at a minimum, the criteria specified in items #1-4 below. Additional guidance is available on the CDE's web site. The district may expand the following list to reflect any additional criteria it has established.*****

The measures used to determine whether an English learner shall be reclassified as fluent English proficient shall include, but not be limited to: (Education Code 313, 52164.6; 5 CCR 11303)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the ~~ELPAC state's English language proficiency assessment~~
2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student
3. Parent/guardian opinion and consultation

The Superintendent or designee shall provide the parent/guardian with notice and a description of the reclassification process and of his/her opportunity to participate in the process and shall encourage his/her involvement in the process.

*****Note: Pursuant to Education Code 313, the fourth criterion requires comparison of student performance on an objective assessment of basic skills that provides an empirically established range of performance of English proficient students of the same age. A letter from CDE to district superintendents (Reclassification Guidance for 2017-18) dated April 28, 2017 clarifies that the Smarter Balanced Summative Assessment may be used as a local measure of the fourth criterion, or districts may select another local assessment. The CDE correspondence provides examples of appropriate measures and is available on the CDE web site.*****

4. Student performance on an objective assessment of basic skills in English that shows whether the student is performing at or near grade level

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

*****Note: The following optional paragraph may be revised to reflect district practice.*****

The Superintendent or designee shall monitor students for at least two years following their reclassification to determine whether the student needs any additional academic support ~~to ensure his/her language and academic success.~~

Advisory Committee

*****Note: The following section should be revised to reflect district practice. Pursuant to 5 CCR 11308, a parent/guardian advisory committee is required for any district with over 50 English learners and for each school with over 20 English learners. Duties of the advisory committee are specified in 5 CCR 11308.*****

A parent/guardian advisory committee shall be established at the district level when there are more than 50 English learners in the district and at the school level when there are more than 20~~than 20~~ English learners at the school. Parents/guardians of English learners shall constitute committee membership in at least the same percentage as English learners represent of the total number of students in the school. (Education Code 52176; 5 CCR 11308)

The district's English language advisory committee shall advise the Governing Board on at least the following tasks: (5 CCR 11308)

1. The development of a ~~district master plan~~ for education programs and services for English learners, taking into consideration the school site plans for English learners
2. The districtwide needs assessment on a school-by-school basis
3. Establishment of a district program, goals, and objectives for programs and services for English learners
4. Development of a plan to ensure compliance with applicable teacher or aide requirements
5. Administration of the annual language census
6. Review of and comment on the district's reclassification procedures

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

In order to assist the advisory committee in carrying out its responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

LCAP Advisory Committee

*****Note: The following section is applicable if the district's student enrollment includes at least**

15 percent English learners, with at least 50 students who are English learners. Education Code 52063 requires that such districts establish an English learner parent advisory committee to review and comment on the district's local control and accountability plan; see BP 0460 - Local Control and Accountability Plan. 5 CCR 15495 requires this committee to include a majority of parents/guardians of English learners.***

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR [11301](#), 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

Regulation RESCUE UNION SCHOOL DISTRICT
approved: September 2004 Rescue, California
revised: February 26, 2013
revised: October 13, 2015
revised: August 1, 2017
considered: December 11, 2018

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Board Remuneration

BACKGROUND:

On an annual basis the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five (5) percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon Board approval.

STATUS:

The Board will consider implementation of the increase for 2019. In addition, BB 9250 has been amended to reflect the change for the next 3 years and will be brought back annually for approval of future increases.

FISCAL IMPACT:

Currently the Board stipend is 240.00 per month. An increase of 5% will be added to the stipend for the 2019 increasing the stipend to \$252.00.

BOARD GOAL(S):

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote practices that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

The Board will consider approval of the 5% increase for 2019 and the updated change in BP 9250 Remuneration, Reimbursement and Other Benefits.

Rescue Union ESD

Board Bylaw

Remuneration, Reimbursement And Other Benefits

BB 9250

Board Bylaws

Remuneration

Each member of the Governing Board may receive a monthly compensation of no more than \$240.00.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five (5) percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. This will become effective for the period of January through December of each year and is subject to rejection by a majority of the electors in the district voting for a referendum established for that purpose.

(Education Code 72024)

| <i>Year</i> | <i>Stipend</i> |
|-------------|-----------------|
| <i>2018</i> | <i>\$240.00</i> |
| <i>2019</i> | <i>\$252.00</i> |
| <i>2020</i> | <i>\$264.60</i> |
| <i>2021</i> | <i>\$277.83</i> |

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month, is eligible to receive a percentage of the monthly compensation equal to the percentage of meetings attended unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

(As compensation for his/her services, an amount not greater than the compensation allowed per month divided by the number of meetings held, and multiplied by the number of meetings actually attended.) (Education Code 35120)

Members may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty or a hardship deemed acceptable by the Board.

(Education Code 35120)

Reimbursement of Expenses

Board members shall be reimbursed for traveling expenses incurred when authorized in advance by the Board. (Education Code 35044)

(cf. 9240 - Board Development)

The rate of reimbursement shall be the same rate specified for district personnel.

(cf. 3350 - Travel Expenses)

Board members may use district-issued credit cards while on official district business. Under no circumstances may personal expenses be charged on district credit cards.

Health and Welfare Benefits

Board members may participate in the health and welfare benefits program provided for district employees.

Health and welfare benefits for Board members shall be no greater than that received by district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

While an active member of the Board, individuals shall be eligible for medical, dental, and vision insurance coverage under the district's plans as an employee. The district shall pay the cost of the appropriate cap required for Board members electing to participate in the district health and welfare benefits program.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

Benefits for Retired Board Members

Retired Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for retired Board members shall be no greater than that received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Because the district did not pay health and welfare benefits for retired Board members before January 1, 1994, any former member retiring from the Board after at least one term may continue the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)

The benefits authorized for retired Board members shall be extended at the same level to the retired Board member's spouse, dependent children under the age of 21, dependent children under the age of 25 who are full-time students at a college or university, and dependent children regardless of age who are physically or mentally incapacitated.

Legal Reference:

EDUCATION CODE

1090 Compensation for members and mileage allowance

33050-33053 General waiver authority

33362-33363 Reimbursement of expenses (Department of Education and CSBA workshops)

35012 Board members; number, election and term

35044 Payment of traveling expenses of representatives of board

35120 Compensation (services as member of governing board)

35172 Promotional activities

44038 Cash deposits for transportation purchased on credit

GOVERNMENT CODE

20322 Elective officers; election to become member

53200-53209 Group insurance

UNITED STATES CODE, TITLE 26

403(b) Tax-sheltered annuities

COURT DECISIONS

Thorning v. Hollister School District, (1992) 11 Cal.App.4th 1598

Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County, (1979) 93 Cal.App.3d 578

ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 124 (2000)

Management Resources:

WEB SITES

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

Public Employees' Retirement System: <http://www.calpers.ca.gov>

Bylaw RESCUE UNION SCHOOL DISTRICT

adopted: September 2004 Rescue, California

revised: October 9, 2018

Considered: December 11, 2018

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Openers for 2018-2019 CSEA Negotiations

BACKGROUND:

At the November 13, 2018, Regular Board meeting, the Board of Trustees set December 11, 2018 to conduct the required public comment on negotiations re-openers with CSEA bargaining unit. The following topics will be discussed during the upcoming bargaining sessions..

STATUS:

The California School Employees Association, and its Rescue Chapter #737 (CSEA) bargaining unit has presented the District with the following topics to be discussed in the negotiations for 2018-2019.

- Article 6 – Vacation: CSEA intends to negotiate changes to this article to clarify the vacation request process and establish a timeline for supervisors to approve or deny vacation requests.
- Article 12 – District Transportation: CSEA intends to negotiate language that establishes a process for bidding on routes, extra work, and substitute opportunities during the summer.
- Article 15 – Health Benefits: CSEA intends to negotiate fair and equitable benefit increases and other adjustments to this article, including the addition of a third dental cleaning.

The Administration presents the following topics to be discussed in negotiations for 2018-2019:

- Article 8 - Leaves: Personal Leave (Discretionary Days) – Clarify language and terminology and update forms related to leaves.

CSEA and Administration mutually agree to open the following article:

- Article 2 - Employee/Organizational/District Rights: CSEA and RUSD mutually agree to open this article to make language changes and corrections to this article to comply with new laws.
- Article 16 – Salary: CSEA and RUSD mutually agree to open this article to revise the classified salary schedule to include longevity on the salary schedule for 2019-20.

FISCAL IMPACT:

Unknown at this time.

BOARD GOAL:

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

Board president open the public hearing, receive comments from the public, close the hearing.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Tentative Agreements

BACKGROUND:

Annual tentative agreements between Rescue Union School District (RUSD) and the Rescue Union Federation of Teachers (RUFT) occur as a result of negotiations. The Board must formally approve these tentative agreements.

STATUS:

The Board will consider approval of the Tentative Agreement for 2018-2019 for the following articles:

- | | |
|-------------|--|
| -Article 11 | Duty Hours |
| -Article 14 | Sick Leave |
| -Article 16 | Personal Necessity Leave and Personal Leave (<i>not in use at this time</i>) |
| -Article 18 | Long Term Leaves |
| -Article 37 | Compensation |

FISCAL IMPACT:

This amount will be incorporated into the Fiscal Year 2018-19 and subsequent years budgets.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

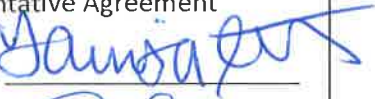
Attract, retain and support diverse staff of knowledgeable, skilled dedicated employees committed to providing and supporting quality education.

RECOMMENDATION:

Board approves the Tentative Agreement for 2018-2019 between RUSD and RUFT.

RUFT/RUSD Tentative Agreement

RUFT Signature



RUSD Signature



Date: November 29, 2018

TENTATIVE AGREEMENT

Between the

RESCUE UNION SCHOOL DISTRICT

and the

RESCUE UNION FEDERATION OF TEACHERS

November 29, 2018

The Rescue Union School District and the Rescue Union Federation of Teachers jointly agree to the following:

1. Article 11: Duty Hours

- a. *A Memorandum of Understanding between RUFT and the Rescue Union School District is being developed regarding the full day Kindergarten program. The MOU will be provided once it is finalized.*
- b. *Regarding K-3 prep, a K-3 task force will convene to review possible models for K-3 prep. Elementary sites will hold meetings with their staff to discuss possible models and share their feedback with the K-3 task force.*

2. Article 14: Sick Leave

A Memorandum of Understanding between RUFT and Rescue Union Schools District has been signed detailing the following: Unit Members shall be entitled to use a maximum of ten (10) days of accrued sick leave per school year for discretionary leave. The unit member shall secure prior approval from his/her supervisor of such personal leave no later than the day before the leave. If more than one unit member per work location per day requests personal leave, it may not be granted if it causes undue hardship for the site. See Addendum 1-3.

1. Sick Leave

- a. All unit members covered by this Agreement shall be granted a total of ten (10) days sick leave at full compensation for each contract year for purposes of personal/family illness or injury. Sick leave is cumulative for the entire term of employment, and consistent with California law, is transferable to any district within California.
- b. A newly employed unit member will accrue the ten (10) days for the first contract year immediately.
- c. By October 15 of each new school year, each unit member shall receive an accounting in writing of the total number of sick leave days he/she has accumulated to that time.

2. Discretionary Leave

- a. Unit members shall have the use of up to a total of ten (10) days of leave, which may be used at the discretion of the employee at full compensation during each school year of their employment. Discretionary leave shall not be cumulative and will be deducted from the unit member's sick leave.
- b. The unit member shall secure prior approval from his/her supervisor of such discretionary leave no later than the day before the leave. Discretionary leave may not be granted if it causes undue hardship for the site.
- c. The unit member is not required to secure prior approval from his/her supervisor before taking discretionary leave for the following reasons (up to 2 days):
 - i. death or serious illness of a member of his/her immediate family;
 - ii. accident involving his/her person or property, or the person or property of a member of his/her immediate family; and
 - iii. other reasons as approved by superintendent or designee.

3. Family and Medical Leave

- a. Unit members who have been continuously employed at least twelve (12) months are eligible under Federal and State laws for unpaid family and medical leave. Leaves may be granted for up to four (4) months in a twenty-four (24) month period or twelve (12) weeks in a one (1) year period.
- b. Unpaid leave is permitted for the following reasons: to care for the employee's newborn child or a child placed with the unit member for adoption or foster care; to care for a unit member's spouse, son, daughter, or parent who has a serious health condition; or for a serious health condition that renders the unit member unable to perform the functions of their job.
- c. Leave does not constitute a break in service for the purposes of longevity, seniority, and/or sick leave. The unit member and dependent benefit coverage as provided in Addendum B shall continue.
- d. Since both the Federal and State laws have different regulations, definition and benefits, the unit member should contact the District Personnel Office for assistance in determining which law will be of greater benefit to the unit member.

3. Article 16: *Not in use at this time* ~~Personal Necessity Leave and Personal Leave~~

- ~~1. Unit members shall be granted up to a total of ten (10) days of personal necessity leave, which may be used at the discretion of the employee (see Discretionary Leave, #4), at full compensation during each year of their employment. Such leave shall not be cumulative and will be deducted from the teacher's sick leave. The purpose of this leave is to enable the unit member to take care of urgent personal business that would normally require them to be absent from duty. Any unused days shall be carried over to the following~~

school year as sick leave.

2. ~~Personal Necessity Leave:~~ Appropriate uses of personal necessity leave include dealing with legal matters, home emergencies and responsibilities, family emergencies, the inability to get to assigned work location due to circumstances beyond the employee's control, or other reasons approved by the superintendent or designee.

~~Personal necessity leave shall not be used for purposes which are not serious in nature, for matters which can be taken care of outside of assigned hours of service, for purposes of earning money or working elsewhere, and vacation or recreation.~~

~~Except for the reasons listed in #3, the unit member shall secure prior approval from his/her supervisor of such personal necessity leave no later than the day before the leave begins. The unit member must complete the required form, confirming in writing that the personal necessity leave is in accordance with this provision.~~

3. ~~The unit member is not required to secure prior approval from his/her supervisor before taking personal necessity leave for the following reasons:~~

- a. ~~death or serious illness of a member of his/her immediate family;~~
- b. ~~accident involving his/her person or property, or the person or property of a member of his/her immediate family; and~~
- c. ~~other reasons as approved by superintendent or designee.~~

4. ~~Discretionary Leave (No tell): Ten (10) days of the ten total days may be used by the unit member for personal leave, for personal matters other than those listed in paragraphs 2 and 3 above. The unit member shall secure prior approval from his/her supervisor of such personal leave no later than the day before the leave. If more than one unit member per work location per day requests personal leave, it may not be granted if it causes undue hardship for the site.~~

The changes indicated above will be in effect for the 2017-18 and 2018-19 school year. Both RUSD and RUFF recognize that the above conditions are temporary changes in teacher working conditions and that the agreement to these changes shall neither be precedent setting nor be used for any additional purposes.

4. Article 18: Long/~~Short~~ Term Leaves

1. The Board may grant a unit member with a minimum of two (2) years of full-time consecutive service a long/~~short~~ term leave of absence without pay, for a period not to exceed one (1) year. An extension may be granted for one more year. A written request for a long/~~short~~ term leave or extension must be submitted to the District Office by February 1st. Shared Contract / Leave of Absence may be extended annually (see Article 20).

2. This long/~~short~~ term leave may be granted for the following reasons:
 - a. Study
 - b. Travel
 - c. Disabilities in the immediate family
 - d. Fulfilling parenting responsibilities
 - e. Other reasons approved by the Board upon the recommendation of the Superintendent
3. A unit member granted a long term leave shall inform the District, in writing, by February 1st of the following year of his/her intention to return; otherwise it will be assumed he/she is terminating employment with the District.
4. At the expiration of the long term leave, the unit member will be offered a position for which he/she is credentialed, as provided by law and the collective bargaining agreement. This does not guarantee that he/she will return to the same school site and he/she may be assigned to teach any subject for which he/she is qualified and credentialed to teach.
5. A full time unit member with five (5) years or more of consecutive employment in the District will be given the right to return to his/her previous assignment after a one (1) year leave of absence. The return assignment will be determined at the time the leave is granted.
6. A unit member on long-term leave may pay his/her own health and welfare benefits if he/she so chooses.
7. The Board may limit the number of such leaves in any given year. Disabilities in the immediate family or to the unit member shall be exceptions.
8. A unit member on approved leave shall not accept certificated employment. Acceptance of certificated employment while on leave will be considered as resignation from employee's position with the District.
9. ~~8.~~ For any leave granted which requires a replacement teacher and exceeds 75% of the days taught in any school year, the District shall hire a unit member as a replacement. For less than 75%, a long term substitute shall be retained. The unit member may choose his/her own substitute with the approval of the administrator. If the administrator does not agree with the choice of substitute, an interview process will be held to choose the substitute.
10. ~~9.~~ Special conditions related to paid leave for study:
 - a. A unit member shall have served at least six (6) consecutive years in the district prior to the request for a long-term leave with any type of remuneration.
 - b. A paid leave for study may be granted to any certificated unit member for the purpose of study by the unit member concerned which will benefit the schools and pupils of the District. This leave shall not exceed one (1) year.

- c. Unit members on a paid leave for study shall perform such services as shall be agreed upon by the unit member concerned and the Board, with the approval of the Superintendent. This agreement shall be in writing and shall be submitted to the Board at least four (4) months prior to the commencement of the leave.
- d. The unit member shall receive as compensation the difference between the salary of the unit member on leave and the salary of a substitute teacher in the position which the unit member held prior to the granting of leave, less the cost of fringe benefits for the substitute teacher. The unit member on leave shall, in addition, receive District paid fringe benefits.
- e. Every unit member, as a condition to being granted a paid leave for study, shall agree in writing to render a period of service in the employ of the District twice the period of the leave. The compensation shall be paid to the unit member while on the leave of absence in same manner as if the unit member were teaching in the district upon the furnishing, by the unit member, of a suitable bond indemnifying the District against loss in the event that the unit member fails to render the agreed upon period of service in the employ of the District following the return of the unit member from the leave of absence. The bond shall be exonerated in the event the failure of the unit member to return and render the agreed upon period of service is caused by the death or physical or mental disability of the unit member. If the Board finds and by resolution declares that the interests of the District will be protected by the written agreement of the unit member to return to the service of the District and render the agreed upon period of service following his/her leave, the Board, in its discretion, may waive the furnishing of the bond and pay the unit member on leave in the same manner as though a bond is furnished.
- f. The unit member who is granted a leave under these provisions shall submit a comprehensive report within one (1) month of his/her return to the District, which shall be accompanied by grade cards, a log, diary, and any other documents required by the Superintendent.
- g. Applications for a paid leave for study shall be submitted on a District prescribed form and shall include an outline of planned activities. The application shall be submitted to the Superintendent at least six (6) months prior to the commencement of the leave. Anyone granted a study leave will not be granted another study leave until first completing an additional six (6) consecutive years of service in the District following the first study leave.
- h. The number of unit members on paid leaves for study shall not exceed ~~five percent~~ (5%) of the unit members in any given year. If there are applications from more than ~~five percent~~ (5%) of the unit members and all of the above conditions have been met by each, the final candidate(s) will be selected on the basis of seniority in the District. The final candidate(s) ~~or candidates~~ will be recommended to the Board for the final determination.
- i. The Board of Trustees shall make its final determination based on the merits of the application and the fiscal status of the District.

5. **Article 37: Compensation**

Rescue Union School District Proposed Retirement Incentive for the 2018-19 School Year

See attached proposal (pending Board approval).



Rescue Union School District Retirement Incentive 2018-19 School Year

Qualifications for Incentive

- Active Rescue Union School District (RUSD) employee as of board approval date* of incentive offer
- Permanent represented or unrepresented certificated employee (Non-Management)
- At least ten (10) years of full-time equivalent service in RUSD as of 6/30/19
- Age fifty (50) or older by 6/30/19
- Acceptance of retiree incentive assumes participant will enter into STRS/PERS. If participant chooses not to retire with pension system, they may not be re-employed with RUSD at any time in the future and may only short term-substitute in RUSD
- Interested parties must sign irrevocable retirement letter by March 1 stating retirement from district no later than 6/30/2019
- Letter of resignation is irrevocable if there are 16 participants, or at the Board's discretion at the March Board Meeting they approve the incentive with less than 16 applicants due to a savings being generated by makeup of participants
- If Board does not approve incentive at March 12 board meeting all letters of resignation are revocable

** RUSD Board will approve incentive on December 11 with the requirement that 16 applicants accept. Please note that if there are less than 16 retirements received, the incentive would be voided. However, the Board may take action at the March 12 board meeting to approve the incentive for less than 16 applicants, if the incentive can show a savings to the District, which would change the approval date.*

Assumptions for Incentive

- District has averaged seven retirees per year over the last eight years (assumes first seven retirees with no savings and highest cost to district)
- Assumes nine retirees at the lowest savings (worst case scenario)
- Assumes replacement teacher/nurse/counselor on Step 5 of salary schedule (does not include units)
- Assumes replacement psychologist on Step 2 of salary schedule
- Need 16 retirees to recoup sufficient savings (over three years) for incentive to show a cost savings
- 67 employees qualify for incentive as of 06/30/2019

Incentive Payout

- All qualified retirees receive \$10k
- Plus \$1K for each full year (1.0 FTE) of paid service in RUSD, less than 1.0 will be prorated and rounded (<.50 = 0) to nearest whole year. (Example is employee is .50 FTE for 20 years - 0.5 FTE x 20 Years = 10 FTE x \$1,000 = \$10,000)
- Plus \$500 for each year up to age 65 (example if age is 56 as of 6/30/19, employee will receive 9 years x \$500 = \$4,500)
- Retiree incentive payout ranges from \$25,000 to \$43,500
- Payout will be by prior to end of the fiscal year
- Incentive is not STRS/PERS creditable
- Employees must open a 403(b) or 457 plan that accepts employer directed contributions
- Funds are to be deposited in the tax deferred account

Proposal –
Pending Board
Approval

Estimated Timeline/Other Details (Dates may change)

- All employees who qualified must sign an incentive sheet confirming/declining participation
- Early December 2018 - Negotiations are settled and Board takes action to approve offer of incentive
- December to March – Interested participants meet with financial advisor, CalSTRS, other parties to determine ability to accept incentive
- March 1 at 3:00 PM – Those wishing to participate in incentive sign irrevocable letter of interest and submit to the District Office. If district receives 16 participants or more, incentive is official.
- March 12 – If less than 16 participants for incentive, Board may takes action to accept/approve incentive. If plan is not approved, resignation letters are revocable.
- March-April – Participants setup 403/457 employer contribution plans
- May – Incentive is paid out to participant’s 403b/457 plans

RUSD 2019 Retirement Incentive Detail Sheet

| Employee Name: | Sample Person | Amount | Incentive Detail |
|--|---------------|--|--|
| Age as of June 31, 2019 | 59 | \$13,000 | Lump sum (\$10k) plus years till age 65 (\$500/year) |
| # of years of Service with RUSD as of June 31, 2019 | 20 | \$20,000 | \$1,000 per year of service with RUSD |
| Total Retirement Incentive Distribution | | \$33,000 | |
| <input type="checkbox"/> I elect to participate in the Retirement Incentive. | | | |
| Distribution: | | | |
| Distribution Options | | | |
| This is not STRS/PERS creditable. | | | |
| Amount to 403(b) | \$ | Please speak to your financial advisor prior to making any contributions. Additionally, you must establish an account with the vendor you wish to have funds distributed to prior to the distribution date. Employer based 403(b) - Contribution limit is \$56,000 less employee contributions for the year. (Please speak to an financial advisor to determine your limit.) The following vendors are available for employer contributions: Aspire, American Century, American Fidelity, AXA Equitable, CalSTRS, Franklin Templeton, Fidelity, Fidelity Asset Manager, Great American, ING Life Insurance and Annuity, ING Reliastar, Lincoln Financial, MetLife, MetLife Life Insurance of the Southwest (LSW), MetLife, Midland National, New York Life, Oppenheimer, Plin Member Services, Thrivent, USAA, Valic, and Vanguard. Employer based 457 (b) - Contribution limit is \$18,500, and vendor option is CalSTRS Pension 2. | |
| Amount to 457(b) | \$ | | |
| <input type="checkbox"/> I decline to participate in the Retirement Incentive. | | | |
| Retiree Signature _____ | | Date _____ | |
| District Rep Signature _____ | | Date _____ | |

SAMPLE

SAMPLE

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Retirement Incentive for Non-Administration Certificated Employees

BACKGROUND:

The Rescue Union Federation of Teachers (RUFT) requested a retirement incentive during negotiations.

The District reviewed many factors including cost savings, past retirement incentives, enrollment and staffing projections, and determined that a certificated retirement incentive would be appropriate.

STATUS:

RUFT and the District have signed a TA for the 2018-19 school year and it includes an agreement to offer a retirement incentive. The qualification, assumptions, payout, timeline are summarized in the attachment.

FISCAL IMPACT:

Any incentive offered must show a cost savings to the district. Cost and savings varies depending on retirees, but under the most conservative scenario, the district would create a net savings of approximately \$280k per year for three years.

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.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

District staff recommends the Board of Trustees approve the 2018-19 retirement incentive for Non-Administration Certificated Employees (RUFT) of the Rescue Union School District.



Rescue Union School District Retirement Incentive 2018-19 School Year

Qualifications for Incentive

- Active Rescue Union School District (RUSD) employee as of board approval date* of incentive offer
- Permanent represented or unrepresented certificated employee (Non-Management)
- At least ten (10) years of full-time equivalent service in RUSD as of 6/30/19
- Age fifty (50) or older by 6/30/19
- Acceptance of retiree incentive assumes participant will enter into STRS/PERS. If participant chooses not to retire with pension system, they may not be re-employed with RUSD at any time in the future and may only short term-substitute in RUSD
- Interested parties must sign irrevocable retirement letter by March 1 stating retirement from district no later than 6/30/2019
- Letter of resignation is irrevocable if there are 16 participants, or at the Board's discretion at the March Board Meeting they approve the incentive with less than 16 applicants due to a savings being generated by makeup of participants
- If Board does not approve incentive at March 12 board meeting all letters of resignation are revocable

** RUSD Board will approve incentive on December 11 with the requirement that 16 applicants accept. Please note that if there are less than 16 retirements received, the incentive would be voided. However, the Board may take action at the March 12 board meeting to approve the incentive for less than 16 applicants, if the incentive can show a savings to the District, which would change the approval date.*

Assumptions for Incentive

- District has averaged seven retirees per year over the last eight years (assumes first seven retirees with no savings and highest cost to district)
- Assumes nine retirees at the lowest savings (worst case scenario)
- Assumes replacement teacher/nurse/counselor on Step 5 of salary schedule (does not include units)
- Assumes replacement psychologist on Step 2 of salary schedule
- Need 16 retirees to recoup sufficient savings (over three years) for incentive to show a cost savings
- 67 employees qualify for incentive as of 06/30/2019

Incentive Payout

- All qualified retirees receive \$10k
- Plus \$1K for each full year (1.0 FTE) of paid service in RUSD, less than 1.0 will be prorated and rounded (<.50 = 0) to nearest whole year. (Example is employee is .50 FTE for 20 years - 0.5 FTE x 20 Years = 10 FTE x \$1,000 = \$10,000)
- Plus \$500 for each year up to age 65 (example if age is 56 as of 6/30/19, employee will receive 9 years x \$500 = \$4,500)
- Retiree incentive payout ranges from \$25,000 to \$43,500
- Payout will be by prior to end of the fiscal year
- Incentive is not STRS/PERS creditable
- Employees must open a 403(b) or 457 plan that accepts employer directed contributions
- Funds are to be deposited in the tax deferred account

Proposal –
Pending Board
Approval

Estimated Timeline/Other Details (Dates may change)

- All employees who qualified must sign an incentive sheet confirming/declining participation
- Early December 2018 - Negotiations are settled and Board takes action to approve offer of incentive
- December to March – Interested participants meet with financial advisor, CalSTRS, other parties to determine ability to accept incentive
- March 1 at 3:00 PM – Those wishing to participate in incentive sign irrevocable letter of interest and submit to the District Office. If district receives 16 participants or more, incentive is official.
- March 12 – If less than 16 participants for incentive, Board may takes action to accept/approve incentive. If plan is not approved, resignation letters are revocable.
- March-April – Participants setup 403/457 employer contribution plans
- May – Incentive is paid out to participant’s 403b/457 plans

RUSD 2019 Retirement Incentive Detail Sheet

SAMPLE

| Employee Name: | Sample Person | Amount | Incentive Detail |
|---|---------------|-----------------|--|
| Age as of June 31, 2019 | 59 | \$13,000 | Lump sum (\$10k) plus years till age 65 (\$500/year) |
| # of years of Service with RUSD as of June 31, 2019 | 20 | \$20,000 | \$1,000 per year of service with RUSD |
| Total Retirement Incentive Distribution | | \$33,000 | |
| <input type="checkbox"/> I elect to participate in the Retirement Incentive. | | | |
| <i>Distribution:</i> | | | |
| Distribution Options | | | |
| This is not STRS/PERS creditable. | | | |
| Amount to 403(b) | \$ | | Please speak to your financial advisor prior to making any contributions. Additionally, you must establish an account with the vendor you wish to have funds distributed to prior to the distribution date. Employer based 403(b) - Contribution limit is \$56,000 less employee contributions for the year. (Please speak to an financial advisor to determine your limit.) The following vendors are available for employer contributions: Aspire, American Century, American Fidelity, AXA Equitable, CalSTRS, Franklin Templeton, Fidelity, Fidelity Asset Manager, Great American, ING Life Insurance and Annuity, ING Reliastar, Lincoln Life Insurance of the Southwest (LSW), MetLife, Midland National, New York Life, Oppenheimer, Plin Member Services, Thrivent, USAA, Valic, and Vanguard. Employer based 457 (b) - Contribution limit is \$18,500, and vendor option is CalSTRS Pension 2. |
| Amount to 457(b) | \$ | | |
| <input type="checkbox"/> I decline to participate in the Retirement Incentive. | | | |
| Retiree Signature _____ | | Date _____ | |
| District Rep Signature _____ | | Date _____ | |

SAMPLE

ITEM#: 15
DATE: December 11, 2018

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **AB1200 Disclosure-Certificated Employees (RUFT)**
Tentative Agreement for 2018-19

BACKGROUND:

This public disclosure is required for all negotiations agreements entered into by the district under Government Code Section 3547.5.

STATUS:

This document includes all known changes in costs based on current assignment and staffing for **Certificated Employees (RUFT)** for the 2018-19 fiscal year. The District and **Certificated Employees (RUFT)** have agreed to a certificated retirement incentive.

FISCAL IMPACT:

This amount will be incorporated into the Fiscal Year 2018-19 and subsequent year's budgets.

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.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RECOMMENDATION:

District staff recommends the Board of Trustees approve the 2018-19 Tentative Agreement with the **Certificated Employees (RUFT)** of the Rescue Union School District and the AB1200 Disclosure.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5; CCR, Title V, Section 15449

SELECT DISTRICT HERE:

Rescue School District

The proposed agreement is covers the period beginning July 1, 2018 and ending June 30, 2019, and will be acted upon by the Governing Board at its meeting on December 11, 2018. The General Fund is impacted as follows. Impact on other funds is addressed in the narrative.

| Bargaining Unit Group | Check one by marking with "x" | Cost of 1% * |
|-------------------------|-------------------------------|--------------|
| Certificated | X | \$ 163,393 |
| Classified | | |
| Confidential/Management | | |
| Other | | \$ - |

* includes salary and related benefits, e.g. STRS, PERS, Workers Compensation, Unemployment

A. Proposed Change in Compensation

| | Compensation | \$ Fiscal Impact of Proposed Agreement | | | % | | |
|---|---|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | Year 1 FY 17-18 | Year 2 FY 18-19 | Year 3 FY 19-20 | Year 1 FY 17-18 | Year 2 FY 18-19 | Year 3 FY 19-20 |
| 1 | Salary Schedule - Increase(Decrease) | - | - | - | 0.00% | 0.00% | 0.00% |
| 2 | Step and Column - Increase (Decrease) due to movement plus any changes due to settlement | - | - | - | 0.00% | 0.00% | 0.00% |
| 3 | Other Compensation (complete description below) - Retirement Incentive | 553,501 | (432,195) | (392,195) | N/A | N/A | N/A |
| 4 | Statutory Benefits - Increase (Decrease) in STRS, PERS,FICA,WC,UI,Medicare, etc. (may be included in costs above or shown separately) | - | (82,675) | (75,023) | N/A | N/A | N/A |
| 5 | Health/Welfare Benefits - Increase (Decrease) | - | - | - | 0.00% | 0.00% | 0.00% |
| 6 | Total Compensation | 553,501 | (514,870) | (467,218) | N/A | N/A | N/A |
| 7 | Total Number of Represented Employees | 179 | 179 | 179 | | | |
| 8 | Total Compensation Average Cost per Employee - Increase (Decrease) | N/A | N/A | N/A | | | |

| % | | |
|-----------------------|--------------------|--------------------|
| Year 1 FY 17-18 | Year 2 FY 18-19 | Year 3 FY 19-20 |
| Cost of 1%: \$163,393 | | |
| 0.00% | 0.00% | 0.00% |
| 0.00% | 0.00% | 0.00% |
| N/A | N/A | N/A |
| N/A | N/A | N/A |
| 0.00% | 0.00% | 0.00% |
| N/A | N/A | N/A |

9 **Other Compensation - Increase (Decrease)**
(Stipends, Bonuses, etc.) Provide Description Below

The district is offering a certificated retirement incentive which requires 16 teachers to accept to be binding. The conservative analysis shows a cost in 18-19 of \$553,501 with a net savings to the district of \$428,587 from 18-19 to 20-21 See attached summary of incentive for details.

10 **Were any additional steps, columns, or ranges added to the schedules?** YES **NO**

If YES, please explain below

N/A

11 **Does this bargaining group have a negotiated cap for Health and Welfare benefits?** YES NO

If YES, please indicate the cap amount. \$ 8,423.94

A. Proposed change in compensation. Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary

There is no compensation changes in this TA. The retirement incentive is outlined below -

- All qualified retirees receive \$10k
- Plus \$1K for each full year (1.0 FTE) of paid service in RUSD, less than 1.0 will be prorated and rounded (<.50 = 0) to nearest whole year. (Example is employee is .50 FTE for 20 years = 10 years x \$1,000 = \$10,000)
- Plus \$500 for each year up to age 65 (example if age is 56 as of 6/30/19, employee will receive 9 years x \$500 = \$4,500)
- Retiree incentive payout ranges from \$25,000 to \$43,500

B. Proposed negotiated changes in non-compensation items (e.g. class size adjustments, staff development days, teacher prep time, etc.)

The only substantial change of note is allowing ten (10) days of discretionary leave days per year.

C. What are the specific impacts on instructional and support programs to accommodate the settlement? Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

With the potential retirement of a large portion of our most experienced teachers there will definitely be a sense of melancholy for the staff, students, and community. We thank them for their year's of service to RUSD. However, we anticipate replacing these staff with the best and brightest to continue the tradition of excellence that RUSD is known for.

D. What contingency language is included in the proposed agreement? Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

None.

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None.

F. Will this agreement create, or increase an operating deficit in the current or subsequent year(s)? An operating deficit is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

This agreement will increase the operating deficit of the district if the incentive is activated by an unknown figure due to the potential make-up of the retirees. However, a conservative number would be an increase to the deficit in 18-19 of \$553,501. However, in 19-20 and forward the district would create a savings that over three years is anticipated to be \$1.4M.

G. Source of funding for proposed agreement.

Current year:

General Fund.

How will ongoing cost of the proposed agreement be funded in future years?

N/A

If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations).

N/A

For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections enrollment growth, COLA, deficits, etc.

H. Describe the financial impact on other funds affected by the proposed settlement - consider Cafeteria, Adult Education, Deferred Maintenance

No other funds will be impacted by this agreement.

G. Impact of Proposed Agreement on Current Year Unrestricted Reserves

1. State Reserve Standard (after impact of Proposed Agreement)

| | |
|---|---------------|
| a. Total expenditures, transfers out, and uses (including cost of proposal) | \$ 37,810,824 |
| b. State Standard Minimum EUR Percentage for this district | 3.00% |
| c. State Standard Minimum EUR amount for this district | \$ 1,134,325 |
| <i>(greater of line 1-c or \$65,000 for districts w/less than 100 ADA)</i> | |

2. Budgeted Unrestricted reserve (after impact of Proposed Agreement)

| | |
|---|---------------------|
| a. General Fund budgeted Unrestricted EUR | \$ 1,134,324.72 |
| b. General Fund budgeted Unrestricted Unappropriated amount | \$ 3,282,725 |
| c. Special Reserve Fund budgeted EUR | \$ - |
| d. Special Reserve Fund budgeted Unappropriated amount | \$ - |
| e. Total District budgeted Unrestricted reserves | \$ 4,417,050 |

3. Do Unrestricted reserves meet the state minimum standard amount?

Yes No

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
In accordance with E.C. 42142

Date of governing board approval of budget revisions in Col. 2 - May 22, 2018

If the board approved revisions are different from the proposed revisions in Col. 2, provide an updated report upon approval of the district governing board.

NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.

| | <i>Current Year 1: 2018-19</i> | | | |
|---|--|--|-----------------------------|---|
| | (Col. 1) Latest Board- approved budget before settlement (as of 1st Interim) | (Col. 2) Revisions Necessary as a result of proposed settlement | (Col. 3) Other Revisions | (Col. 4) Total impact on budget (col. 1+2+3) |
| REVENUES | | | | |
| LCFF Sources (8010-8099) | 29,656,243 | - | - | \$ 29,656,243 |
| Remaining Revenues (8100-8799) | 5,616,097 | - | - | \$ 5,616,097 |
| TOTAL REVENUES | 35,272,340 | - | - | \$ 35,272,340 |
| EXPENDITURES | | | | |
| 1000 Certificated Salaries | 16,322,566 | 553,501 | | \$ 16,876,067 |
| 2000 Classified Salaries | 6,293,505 | | | \$ 6,293,505 |
| 3000 Employee Benefits | 8,160,550 | | | \$ 8,160,550 |
| 4000 Books and Supplies | 1,742,788 | - | | \$ 1,742,788 |
| 5000 Services and Operating Expenses | 3,272,338 | - | | \$ 3,272,338 |
| 6000 Capital Outlay | 1,027,513 | - | | \$ 1,027,513 |
| 7000 Other | 438,063 | - | | \$ 438,063 |
| TOTAL EXPENDITURES | 37,257,323 | 553,501 | - | \$ 37,810,824 |
| OPERATING SURPLUS (DEFICIT) | (1,984,983) | (553,501) | - | \$ (2,538,484) |
| Other Sources and Transfers In | - | | | \$ - |
| Other Uses and Transfers Out | - | | | \$ - |
| CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE | (1,984,983) | (553,501) | - | \$ (2,538,484) |
| BEGINNING BALANCE | \$ 7,188,397 | | | \$ 7,188,397 |
| ENDING BALANCE | \$ 5,203,414 | | | \$ 4,649,913 |

IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS
In accordance with E.C. 42142

NOTE: Calculation includes TA for all groups and is unrestricted and restricted funds.

| Year 2: <u>2019-20</u> | | | | Year 3: <u>2020-21</u> | | | |
|--|--|-----------------------------|---|---|---|------------------------------|--|
| (Col. 5) Latest Board- approved MYP before settlement | (Col. 6) Revisions Necessary as a result of proposed settlement | (Col. 7) Other Revisions | (Col. 8) Total impact on budget (col. 5+6+7) | (Col. 9) Latest Board- approved MYP before settlement | (Col. 10) Revisions Necessary as a result of proposed settlement | (Col. 11) Other Revisions | (Col. 12) Total impact on budget (col. 9+10+11) |
| \$ 30,437,615 | \$ - | | \$ 30,437,615.00 | \$ 31,078,587 | | | \$ 31,078,587.00 |
| \$ 4,750,651 | \$ - | | \$ 4,750,651.00 | \$ 4,750,652 | | | \$ 4,750,652.00 |
| 35,188,266 | - | | \$ 35,188,266.00 | 35,829,239 | | | \$ 35,829,239.00 |
| \$ 16,648,524 | \$ (432,195) | | \$ 16,216,329.23 | \$ 16,986,495 | \$ (392,195) | | \$ 16,594,299.71 |
| \$ 6,401,205 | \$ - | | \$ 6,401,205.44 | \$ 6,532,730 | | | \$ 6,532,729.55 |
| \$ 8,624,608 | \$ (82,675) | | \$ 8,541,932.62 | \$ 9,041,974 | \$ (75,023) | | \$ 8,966,951.04 |
| \$ 1,237,000 | | \$ - | \$ 1,236,999.77 | \$ 1,237,000 | | | \$ 1,236,999.77 |
| \$ 2,888,300 | | \$ - | \$ 2,888,299.87 | \$ 2,888,300 | | | \$ 2,888,299.87 |
| \$ - | | \$ - | \$ - | \$ - | | | \$ - |
| \$ 436,431 | | \$ - | \$ 436,431.00 | \$ 436,432 | | | \$ 436,432.00 |
| 36,236,067.92 | (514,870.00) | - | \$ 35,721,197.92 | 37,122,929.94 | (467,218.00) | - | \$ 36,655,711.94 |
| (1,047,801.92) | 514,870.00 | - | \$ (532,931.92) | (1,293,690.94) | 467,218.00 | - | \$ (826,472.94) |
| | | | \$ - | | | | \$ - |
| | | | \$ - | | | | \$ - |
| (1,047,802) | 514,870 | - | \$ (532,931.92) | \$ (1,293,691) | \$ 467,218 | - | \$ (826,472.94) |
| | | | \$ 4,649,913.15 | | | | \$ 4,116,981.23 |
| | | | \$ 4,116,981.23 | | | | \$ 3,290,508.29 |

Certification No. 1

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of _____ Rescue School District _____, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the _____ Rescue Union Federation of Teachers _____ Bargaining Unit, during the term of the agreement from July 1, 2018 _____ to _____ June 30, 2019 _____.

- The budget revisions necessary to meet the costs of the agreement in year of its term are reflected on pages 5 & 6 of this document.
- N/A - No budget revisions necessary.

| | |
|--|-------------|
| District Superintendent (Signature) | Date |
| Chief Business Official (Signature) | Date |

Certification #2

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the *Public Disclosure of Proposed Bargaining Agreement* in accordance with the requirement of AB 1200 and Government Code Section 3547.5.

| | |
|--|--------------|
| District Superintendent or Designee (Signature) | Date |
| Sean Martin | 530-672-4803 |
| Contact Person | Phone |

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on _____ December 11, 2018 _____, took action to approve the proposed agreement with the Bargaining Unit.

| | |
|--|-------------|
| President (or Clerk), Governing Board (Signature) | Date |
|--|-------------|



Rescue Union School District Retirement Incentive 2018-19 School Year

Qualifications for Incentive

- Active Rescue Union School District (RUSD) employee as of board approval date* of incentive offer
- Permanent represented or unrepresented certificated employee (Non-Management)
- At least ten (10) years of full-time equivalent service in RUSD as of 6/30/19
- Age fifty (50) or older by 6/30/19
- Acceptance of retiree incentive assumes participant will enter into STRS/PERS. If participant chooses not to retire with pension system, they may not be re-employed with RUSD at any time in the future and may only short term-substitute in RUSD
- Interested parties must sign irrevocable retirement letter by March 1 stating retirement from district no later than 6/30/2019
- Letter of resignation is irrevocable if there are 16 participants, or at the Board's discretion at the March Board Meeting they approve the incentive with less than 16 applicants due to a savings being generated by makeup of participants
- If Board does not approve incentive at March 12 board meeting all letters of resignation are revocable

** RUSD Board will approve incentive on December 11 with the requirement that 16 applicants accept. Please note that if there are less than 16 retirements received, the incentive would be voided. However, the Board may take action at the March 12 board meeting to approve the incentive for less than 16 applicants, if the incentive can show a savings to the District, which would change the approval date.*

Assumptions for Incentive

- District has averaged seven retirees per year over the last eight years (assumes first seven retirees with no savings and highest cost to district)
- Assumes nine retirees at the lowest savings (worst case scenario)
- Assumes replacement teacher/nurse/counselor on Step 5 of salary schedule (does not include units)
- Assumes replacement psychologist on Step 2 of salary schedule
- Need 16 retirees to recoup sufficient savings (over three years) for incentive to show a cost savings
- 67 employees qualify for incentive as of 06/30/2019

Incentive Payout

- All qualified retirees receive \$10k
- Plus \$1K for each full year (1.0 FTE) of paid service in RUSD, less than 1.0 will be prorated and rounded (<.50 = 0) to nearest whole year. (Example is employee is .50 FTE for 20 years - 0.5 FTE x 20 Years = 10 FTE x \$1,000 = \$10,000)
- Plus \$500 for each year up to age 65 (example if age is 56 as of 6/30/19, employee will receive 9 years x \$500 = \$4,500)
- Retiree incentive payout ranges from \$25,000 to \$43,500
- Payout will be by prior to end of the fiscal year
- Incentive is not STRS/PERS creditable
- Employees must open a 403(b) or 457 plan that accepts employer directed contributions
- Funds are to be deposited in the tax deferred account

Proposal –
Pending Board
Approval

Estimated Timeline/Other Details (Dates may change)

- All employees who qualified must sign an incentive sheet confirming/declining participation
- Early December 2018 - Negotiations are settled and Board takes action to approve offer of incentive
- December to March – Interested participants meet with financial advisor, CalSTRS, other parties to determine ability to accept incentive
- March 1 at 3:00 PM – Those wishing to participate in incentive sign irrevocable letter of interest and submit to the District Office. If district receives 16 participants or more, incentive is official.
- March 12 – If less than 16 participants for incentive, Board may takes action to accept/approve incentive. If plan is not approved, resignation letters are revocable.
- March-April – Participants setup 403/457 employer contribution plans
- May – Incentive is paid out to participant’s 403b/457 plans

RUSD 2019 Retirement Incentive Detail Sheet

SAMPLE

| Employee Name: | Sample Person | Amount | Incentive Detail |
|---|---------------|--|--|
| Age as of June 31, 2019 | 59 | \$13,000 | Lump sum (\$10k) plus years till age 65 (\$500/year) |
| # of years of Service with RUSD as of June 31, 2019 | 20 | \$20,000 | \$1,000 per year of service with RUSD |
| Total Retirement Incentive Distribution | | \$33,000 | |
| <input type="checkbox"/> I elect to participate in the Retirement Incentive. | | | |
| <i>Distribution:</i> | | | |
| Distribution Options | | | |
| This is not STRS/PERS creditable. | | | |
| Amount to 403(b) | \$ | Please speak to your financial advisor prior to making any contributions. Additionally, you must establish an account with the vendor you wish to have funds distributed to prior to the distribution date. Employer based 403(b) - Contribution limit is \$56,000 less employee contributions for the year. (Please speak to an financial advisor to determine your limit.) The following vendors are available for employer contributions: Aspire, American Century, American Fidelity, AXA Equitable, CalSTRS, Franklin Templeton, Fidelity, Fidelity Asset Manager, Great American, ING Life Insurance and Annuity, ING Reliastar, Lincoln Life Insurance of the Southwest (LSW), MetLife, Midland National, New York Life, Oppenheimer, Plin Member Services, Thrivent, USAA, Valic, and Vanguard. Employer based 457 (b) - Contribution limit is \$18,500, and vendor option is CalSTRS Pension 2. | |
| Amount to 457(b) | \$ | | |
| <input type="checkbox"/> I decline to participate in the Retirement Incentive. | | | |
| Retiree Signature _____ | | Date _____ | |
| District Rep Signature _____ | | Date _____ | |

SAMPLE

ITEM#: 16
DATE: December 11, 2018

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **First Interim Budget Report - Fiscal Year 2018-19**

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 2018-19 1st Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the budget and the two subsequent years. Although, the Fiscal Year 2018-19 Budget shows the District is able to meet its financial obligations for the current and two subsequent years; however, the District's reserves will be used to meet the budget shortfall.

FISCAL IMPACT:

The Fiscal Year 2018-19 Budget projects a deficit of \$1,488,724 and when adjusted for one-time activities the ongoing deficit is estimated to be \$793,859.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% reserve level.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

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

RECOMMENDATION:

The District Staff recommends the Board of Trustees approve the 1st Interim update to the Fiscal Year 2018-19 Budget.



Rescue Union School District

2018-19 1st Interim Budget

December 11, 2018

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.
- **Financial Cycle for 2018-19**
 - ⊕ Second Interim Budget - March 2019
 - ⊕ June Budget Update – June 2019
 - ⊕ Final Actual Financials – September 2019
 - ⊕ Audit Report – Winter (December/January) 2019



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.
- This presentation document is showing activities including revenues and expenses from the general fund (01), unless noted otherwise.



RUSD Enrollment History

| | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | Change over previous year |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------------------|
| 2018-19 | 3,606 | 3,619 | 3,635 | 3,638 | | | | | | | (41) |
| 2017-18 | 3,605 | 3,624 | 3,623 | 3,641 | 3,655 | 3,679 | 3,688 | 3,682 | 3,684 | 3,679 | (115) |
| 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. Enrollment for 2018-19 is down from the ending amount in 17-18, but month-to-month enrollment for 18-19 is flat from the prior year.



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 | 2012-13 ADA |
|-------------------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|-------------|
| CBEDS Enrollment | 3,695 | 3,811 | 3,936 | 4,089 | 4,108 | 4,116 | 4,065 | 3,993 | 3,899 |
| 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 | 3,782.17 |
| ADA/CBEDS Ratio | 95.91% | 95.39% | 96.16% | 96.52% | 97.40% | 94.23% | 97.26% | 97.61% | 97.00% |
| Enrollment & Attendance | 2013-14 ADA | 2014-15 ADA | 2015-16 ADA | 2016-17 ADA | 2017-18 ADA | 2018-19 Est. ADA | 2019-20 Est. ADA | 2020-21 Est. ADA | |
| CBEDS Enrollment | 3,773 | 3,700 | 3,672 | 3,720 | 3,629 | 3,632 | 3,617 | 3,557 | |
| ADA | 3,677.77 | 3,600.00 | 3,565.67 | 3,615.12 | 3,522.13 | 3,525.04 | 3,508.49 | 3,450.29 | |
| ADA/CBEDS Ratio | 97.48% | 97.30% | 97.10% | 97.18% | 97.06% | 97.06% | 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 2018-19, the district is currently projected to use current year 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 | 1,470.26 | 14.25 | 1,484.51 |
| 4 - 6 | 1,210.87 | 11.40 | 1,222.27 |
| 7 - 8 | 838.09 | 8.03 | 846.12 |
| Total | 3,519.22 | 33.68 | 3,552.90 |

Note: District is using current 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% * 17.77% | = f + g + h | = d | = i * j |
| TK - 3 | \$ 7,459 | \$ 776 | \$ 293 | \$ 8,528 | 1,484.51 | \$ 12,659,414 |
| 4 - 6 | \$ 7,571 | \$ - | \$ 269 | \$ 7,840 | 1,222.27 | \$ 9,582,685 |
| 7 - 8 | \$ 7,796 | \$ - | \$ 277 | \$ 8,073 | 846.12 | \$ 6,830,786 |
| | | | | | | \$ 29,072,886 |

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 17.77%.



Quick Calculation of LCFF (Part 2)

| Targeted ADA Funding | Add-on Transportation | Add-on TIIG | Total Targeted Amount |
|----------------------|-----------------------|-------------|-----------------------|
| = k | | | = l + m + n |
| \$ 29,072,886 | \$ 434,285 | \$ 149,072 | \$ 29,656,243 |

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.

| Total Targeted Amount | Floor Funding Amount | LCFF Gap | Gap Funding | LCFF Funding | EDCOE ADA Transfer Out | Adjusted LCFF Funding |
|-----------------------|----------------------|--------------|--------------|----------------------|------------------------|-----------------------|
| = o | | = p - q | = r * 100% | = q + s | | = t + u |
| \$ 29,656,243 | \$ 27,745,177 | \$ 1,911,066 | \$ 1,911,066 | \$ 29,656,243 | \$ (213,253) | \$ 29,442,990 |

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 100% 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.



2018-19

Restricted Programs - Federal

| Federal | Title I, Part A | Special Education | Title II Part A | Title III Immigrant Ed | Title III Limited English Proficient (LEP) | Title IV Student Support and Academic Enrichment | Medi-Cal Billing | Total |
|-------------------------|-----------------|-------------------|-----------------|------------------------|--|--|------------------|-------------|
| Estimated Award | 271,689 | 253,053 | 67,788 | 4,050 | 21,002 | 14,956 | 50,000 | 682,538 |
| Prior Year Carryover | 59,640 | - | 16,169 | - | - | - | 21,000 | 96,809 |
| Contributions/Transfers | - | 655,959 | - | - | - | - | - | - |
| Total Available | 331,329 | 909,012 | 83,957 | 4,050 | 21,002 | 14,956 | 71,000 | 779,347 |
| Budgeted Expense | (331,329) | (909,012) | (83,957) | (4,050) | (21,002) | (14,956) | (55,699) | (1,420,005) |
| Carryover | - | - | - | - | - | - | 15,301 | 15,301 |

■ Title I, Part A

- ⊕ Due to federal requirements only Green Valley (37% Free/Reduced) and Rescue (24% FR) are allocated Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention for those students academically struggling

■ Federal Special Education

- ⊕ Revenue and contribution pay for salary and benefits of Special Education Paraeducators.

■ Title II, Part A

- ⊕ Funds are being directed toward Social Emotional Learning and professional development services.

■ Title III – Immigrant Ed / LEP

- ⊕ Funds are used to support English Language Learners.

■ Title IV – Student Support & Academic Enrichment

- ⊕ New categorical funds which will be used to support Social Emotional Learning activities.

■ Medi-Cal Billing

- ⊕ Revenues are generated by staff that provide direct services to Medi-cal eligible students. Funds are used to support additional time for nurse & psychologist, staff training, and supplies.



2018-19 Restricted Programs

State Accounts

| State | Lottery (Non-Prop 20) | Education Protection Act (EPA) | Lottery - Instructional Materials | Special Education | Special Ed - ERMHS | Routine Repair Maintenance | Career Tech Ed Incentive Grant |
|----------------------|--------------------------|--------------------------------------|---|----------------------|-----------------------|-------------------------------|--------------------------------------|
| Award Amount | 555,487 | 4,652,589 | 176,579 | 962,003 | 169,062 | - | 94,949 |
| Prior Year Carryover | 516,134 | - | 125,000 | - | - | - | 76,040 |
| Req Transfer/Other | - | - | - | 22,000 | - | 774,839 | - |
| Contribution From GF | - | - | - | 2,163,602 | 49,030 | - | - |
| Total Available | 1,071,621 | 4,652,589 | 301,579 | 3,147,605 | 218,092 | 774,839 | 170,989 |
| Expense | (747,681) | (4,652,589) | (146,000) | (3,147,605) | (218,092) | (774,839) | (170,989) |
| Carryover | 323,940 | - | 155,579 | - | - | - | - |

■ Lottery (Non-prop 20)

- ⊕ Estimated funding of \$146 per ADA
- ⊕ Funds support school site allocations (supplies, training, site activities) and curriculum priorities including textbook adoptions.

■ Education Protection Act (EPA)

- ⊕ Proposition 55 was passed to continue sales/income taxes to backfill potential cuts to education funding. No new funding was received with this act. These funds are used for teacher salaries and benefits.

■ Lottery (Prop 20) – Instructional Materials

- ⊕ Estimated funding of \$48 per ADA
- ⊕ Funds are used for instructional materials.

■ State Special Education

- ⊕ Total district expenses for special education are \$4.3M, the district only receives \$1.4M (33%) and the remaining \$2.9M (67%) is a contribution from the unrestricted general fund.

■ SPED – Education Related Mental Health Services (ERMHS)

- ⊕ Previously, county mental health departments provided mental health services. However, realignment under AB 114 requires all school districts to be solely responsible for ensuring that students with disabilities, as designated by their Individualized Educational Plan (IEP), receive mental health services.

■ Routine Repair Maintenance (RRM)

- ⊕ District is required to allocate 2% of expenditures toward routine maintenance of facilities. In 20-21, or when the district receives state bond facility funds, the required amount will increase to 3%.

■ Career Tech Education Incentive Grant

- ⊕ Consortium grant to provide career tech education. District uses the funds to pay for Project Lead the Way teachers with required credentialing.



2018-19 Restricted Programs Flex Accounts

| Flexibility Accounts | Deferred Maintenance | Education Technology | Home-to-School Transportation | Supplemental Grant | Operations (Utilities / Grounds/ Custodial) | Site Donations/ Fundraisers |
|-------------------------|----------------------|----------------------|-------------------------------|--------------------|---|-----------------------------|
| Funds from General Fund | 25,000 | 774,770 | 554,012 | - | 2,625,548 | - |
| Reserves/Carryover | 745,000 | - | - | - | - | 435,098 |
| Other Income | - | - | 118,000 | - | - | 269,108 |
| Req Transfers | - | - | 434,285 | 997,788 | - | - |
| Total Available | 770,000 | 774,770 | 1,106,297 | 997,788 | 2,625,548 | 704,206 |
| Expense | (770,000) | (774,770) | (1,106,297) | (997,788) | (2,625,548) | (704,206) |
| Carryover | - | - | - | - | - | - |

■ Deferred Maintenance

- ⊕ Prior to LCFF, the district received \$140k with a required 100% district match for an annual budget of \$280k in Fund 14 for deferred maintenance projects. With LCFF these funds were combined and given unrestricted access. The district has not continued to fund deferred maintenance, and current budget restraints only allows for \$25k in annual allocation.
- ⊕ The board approved allocation of \$1M in reserves for the purpose of deferred maintenance projects, the remaining balance of \$745k is being used on high priority needs such as roofs, and water intrusion. These funds are anticipated to be expended by end of the fiscal year.

■ Education Technology

- ⊕ Costs including IT staff, Tech TOSA's, software, and hardware. This budget does not include any cost related to scheduled refresh of 1:1 Chromebook replacement. The estimated total cost for replacement in 2-4 years is in excess of \$1M.

■ Home-to-School Transportation

- ⊕ Home to school transportation services do not receive direct funds from the state under LCFF. This budget does not include any ongoing allocation for bus replacement other than reserves for potential funds for grant applications.

■ Supplemental Grant

- ⊕ District receives approximately \$250 per student for those identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 17% of the district's population qualify. These funds must be shown to improve educational services directly to those students.

■ Operations – Custodial, Grounds, Utilities

- ⊕ Operation costs including custodial and grounds staffing, supplies, equipment and utility costs. Budget for grounds to upgrade and maintain fields to stakeholders expected levels will require additional funds that are currently not allocated.

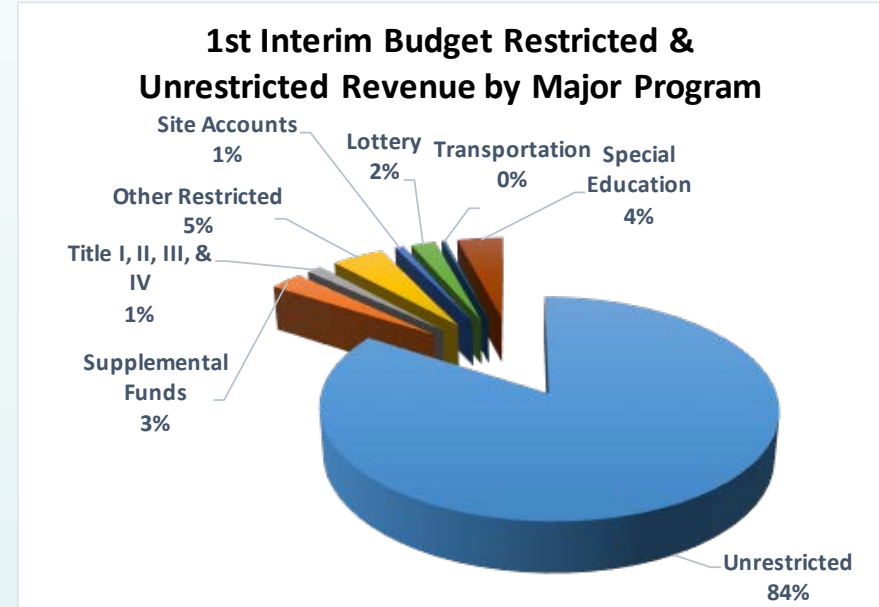
■ Site Donation/Fundraisers

- ⊕ Site accounts include all fundraising and donations collected during the year. Revenues are not recognized until received and expenses are budgeted to assume use of all carryover and revenues received so these accounts generally increase significantly through the budget process as activities occur.



Income Summary

| Income | 2018-19 Adopted Budget | 2018-19 1st Interim Budget | Change |
|--------------------|------------------------|----------------------------|----------------|
| LCFF Entitlement | 29,402,602 | 29,656,243 | 253,641 |
| Federal Income | 712,412 | 758,747 | 46,335 |
| Other State Income | 3,664,803 | 3,138,312 | (526,491) |
| Local Income | 1,388,100 | 1,719,038 | 330,938 |
| Total | 35,167,917 | 35,272,340 | 104,424 |



- **LCFF increase of \$254k**

- ⊕ Final COLA of 3.7% - \$228k
- ⊕ Updated ADA - \$26k

- **Federal Income increase of \$46k**

- ⊕ Carry-over (deferred revenue) Title I, II, & III - \$41k
- ⊕ New award for Title IV - \$15k
- ⊕ Revised Fed Special Ed Allocation – (\$10k)

- **Other State Income decrease of \$527k**

- ⊕ Final Award for 2018-19 one-time funds – (\$563k)
- ⊕ Revised Lottery Award - \$36k

- **Local Income increase of \$331k**

- ⊕ Special Ed. Pass-through Funds - \$44k
- ⊕ Misc. Local Revenues – \$18k
- ⊕ Site Fundraisers not budgeted until received – \$269k

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.



“Soft” Hiring Freeze

- All positions funded from non-categorical funds are being analyzed to determine the ability for cost savings by reduction of time or consolidation/elimination of the position.
- Purpose of “Soft” hiring freeze is to prioritize keeping positions that have people in them vs. positions that are empty.
- Factors when determining reduction or elimination of position:
 - ⊕ True on going cost savings
 - ⊕ Ability to consolidate/split job duties
 - ⊕ Impact on students/programs/services/staff
- All reduction in positions will have an impact on services provided, it is critical in this process that all stakeholders understand that services may decrease, response times may be slower, and some needs will go unsupported due to the decrease in staffing.
- Staff /departments/sites should be recognized and supported for their efforts to take on more to reduce impacts on others.
- Patience and extra effort from all stakeholders will be requested and needed during this time for departments/programs that reduce staffing.



“Soft” Hiring Freeze Reductions

(Since Adopted Budget)

■ Curriculum & Instruction Department

- ✦ Position – Teachers on Special Assignment (TOSA)
 - *Note: TOSA support was 2.2 FTE in 17/18 and budgeted at 1.6 FTE at adoption. Due to increased enrollment at MV, 0.6 FTE of TOSA was allocated to general ed adjusting TOSA support after adoption to 1.0 FTE for 18/19.*
- ✦ FTE Decrease – 0.6 FTE
- ✦ Estimated Savings - \$57k (*Note: Creates a cost savings that would have been incurred, but this is not a reduction to current budget expenses.*)
- ✦ Impact – Less support for curriculum technology

■ Technology Department

- ✦ Position – Technology Support Specialist
- ✦ FTE Decrease – 1.0 FTE
- ✦ Estimated Annual Savings - \$85k
- ✦ Impact – Slower response times, staff covering more sites/responsibilities, lower priority activities may not be completed.

■ Business Services Department

- ✦ Position – Accountant
- ✦ FTE Decrease – 0.5 FTE
- ✦ Estimated Annual Savings - \$47k
- ✦ Impact – Timeliness of deposits/billing slower, lower priority activities done less frequently.

■ M & O Department

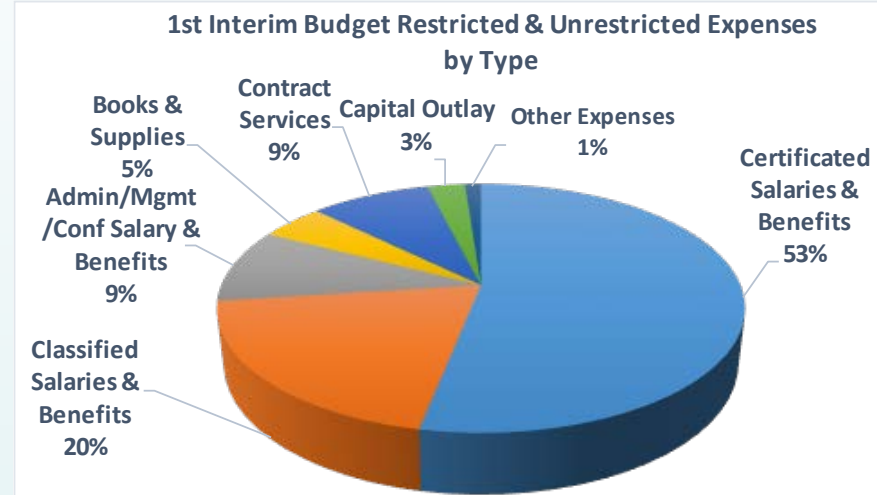
- ✦ Position – Utility Tech (Grounds)
 - ✦ FTE Decrease – 0.5 FTE
 - ✦ Estimated Annual Savings - \$34k
 - ✦ Impact – Preventive maintenance projects may not be completed. Lower priority activities may not be completed.

 - ✦ Position – Custodian (DO/GV)
 - ✦ FTE Decrease – 0.0625 FTE
 - ✦ Estimated Annual Savings - \$3,700
 - ✦ Impact – Cleaning areas maybe done less frequently, deep cleaning or additional services may not be completed.
- ## ■ Transportation Department
- ✦ Position – Mechanic
 - ✦ Change in position - Mechanic position will be replaced with Assistant Mechanic position
 - ✦ Estimated Annual Savings - \$10k
 - ✦ Impact – Still to be determined.



Expenditure Summary

| Expenditures | 2018-19 Adopted Budget | 2018-19 1st Interim Budget | Change |
|-----------------------------|------------------------|----------------------------|------------------|
| Salaries & Benefits | 30,719,347 | 30,776,621 | 57,274 |
| Books & Supplies | 1,559,546 | 1,742,788 | 183,242 |
| Contract Services | 2,576,747 | 3,272,338 | 695,591 |
| Capital Outlay | 800,000 | 1,027,513 | 227,513 |
| Other Expenses/Transfer Out | 404,205 | 438,063 | 33,858 |
| Total | 36,059,845 | 37,257,323 | 1,197,478 |



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.

- **Salary and Benefits increase of \$57k**
 - ⊕ Certified Staffing Changes - \$227k
 - Additional staffing salaries for increased enrollment - \$204k
 - Substitutes/Extra Duty for site/categorical - \$56k
 - Adjust to staffing benefits from adoption – (\$33k)
 - ⊕ Classified Staffing Changes – (\$170k)
 - Soft hiring freeze savings – (\$160k)
 - Open nurse positions contracted out (Offset) – (\$56k)
 - Additional staff for site/categorical - \$124k
 - Adjustment for staffing benefits from adoption – (\$78k)
- **Book and Supplies increase of \$183k**
 - ⊕ Site Fundraiser (Not budgeted till funds received) - \$143k
 - ⊕ Categorical Programs (Carryover) - \$40k
- **Contract Services increase of \$696k**
 - ⊕ Special ED one-time – \$114k
 - ⊕ Special Ed on-going - \$161k
 - ⊕ Site Fundraiser (Not budgeted till funds received) –\$207k
 - ⊕ Contracted Nurse Services (Offset to Sal/Benefits) –\$97k
 - ⊕ Lottery Funds Sites/District - \$31k
 - ⊕ Routine Maintenance Balance 2% of Expenses - \$56k
 - ⊕ Utilities/ Misc. - \$30k

- **Capital Outlay increase of \$228k**
 - ⊕ One-time use of approved reserves for MV Furniture - \$228k
- **Other Activities increase of \$34k**
 - ⊕ COE ADA LCFF (Pass-through) – (\$37k)
 - ⊕ Special Ed COE 1-on-1 Services – \$71k



Budget Summary

| | 2018-19 Adopted Budget | | | 2018-19 1st Interim Budget | | |
|-------------------------|------------------------|-------------------|--------------|----------------------------|-------------------|--------------|
| | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total</i> | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total</i> |
| Total Revenue | 31,623,947 | 3,543,970 | 35,167,917 | 31,350,683 | 3,921,658 | 35,272,340 |
| Total Expenditures | 28,908,822 | 7,151,023 | 36,059,845 | 29,328,877 | 7,928,445 | 37,257,323 |
| Excess/(Deficiency) | 2,715,125 | (3,607,053) | (891,928) | 2,021,805 | (4,006,788) | (1,984,983) |
| Other Financing Sources | (3,213,632) | 3,213,632 | - | (3,510,529) | 3,510,529 | - |
| Net Inc/Dec to Fund Bal | (498,507) | (393,421) | (891,928) | (1,488,724) | (496,259) | (1,984,983) |
| Beginning Balance | 6,272,125 | 683,408 | 6,955,534 | 6,272,125 | 683,408 | 6,955,534 |
| Ending Balance | 5,773,618 | 289,987 | 6,063,606 | 4,783,402 | 187,149 | 4,970,551 |

Unrestricted 18-19 1st Interim Budget Adjusted for One-time Items

Narrative – The district is anticipating unrestricted deficit spending of \$1.5M in 2018-19 at 1st Interim Budget. When adjusted for one-time revenues and expenses the ongoing structural deficit decreases to \$794k.

This structural deficit of \$794k will continue into future years and grow unless steps occur to create additional revenue or decreases in expense.

| | <i>Unrestricted</i> | Adjustment for one-time Items | <i>On-going Unrestricted</i> |
|-------------------------|---------------------|-------------------------------|------------------------------|
| Total Revenue | 31,350,683 | (781,098) | 30,569,585 |
| Total Expenditures | 29,328,877 | (1,475,963) | 27,852,914 |
| Excess/(Deficiency) | 2,021,805 | 694,865 | 2,716,670 |
| Other Financing Sources | (3,510,529) | - | (3,510,529) |
| Net Increase /Decrease | (1,488,724) | 694,865 | (793,859) |



Multi-Year Projection

| | 2018-19 | 2019-20 | 2020-21 |
|---|-------------|-------------|-------------|
| Revenues & Other Financing Sources | 35,272,340 | 35,188,266 | 35,829,238 |
| Expenditures & Other Financing Uses | 37,257,323 | 36,236,068 | 37,122,930 |
| Net Increase (Decrease) to Fund Balance | (1,984,983) | (1,047,802) | (1,293,692) |
| Beginning Fund Balance | 6,955,534 | 4,970,551 | 3,922,749 |
| Ending Fund Balance | 4,970,551 | 3,922,749 | 2,629,058 |
| Required Economic Reserve of 3% | 1,117,720 | 1,087,082 | 1,113,688 |
| Projected District Reserve Level | 13.34% | 10.83% | 7.08% |

| | 2018-19 | | 2019-20 | | 2020-21 | |
|---|--------------|------------|--------------|------------|--------------|------------|
| | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| Revenues & Other Financing Sources | 27,840,154 | 7,432,187 | 27,871,095 | 7,317,171 | 28,389,816 | 7,439,423 |
| Expenditures & Other Financing Uses | 29,328,877 | 7,928,445 | 28,918,897 | 7,317,171 | 29,683,508 | 7,439,422 |
| Net Increase (Decrease) to Fund Balance | (1,488,724) | (496,259) | (1,047,802) | - | (1,293,692) | - |
| Beginning Fund Balance | 6,272,125 | 683,408 | 4,783,402 | 187,149 | 3,735,600 | 187,149 |
| Ending Fund Balance | 4,783,402 | 187,149 | 3,735,600 | 187,149 | 2,441,908 | 187,149 |

Assumption Highlights – Going from 2018-19 budget into 2019-20 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 in 19-20 or 20-21 included in this projection. All other permanent positions are budgeted in 19-20 and 20-21. Accounts for supplies, services, and all other expenses are held constant except for one-time or carryover situations.



Ongoing Unrestricted Multi-Year Projection Details

| Unrestricted Balance Changes | 2019-20 | | 2020-21 | |
|--|-------------|---------------|-------------|---------------|
| <i>Ongoing (Deficit) Balance from Previous Year</i> | | (\$793,859) | | (\$1,047,802) |
| Additional LCFF Revenue (COLA Increase) | \$781,372 | | \$775,894 | |
| Loss of Revenue for ADA Decrease | \$0 | | (\$134,922) | |
| <i>Total Revenue Changes</i> | | \$781,372 | | \$640,972 |
| Salary Schedule Step & Column Increases (Includes contributions to restricted accounts for step/column) | (\$575,505) | | (\$584,281) | |
| Expenditures Adjustments (One-Time Items, etc.) | (\$19,706) | | \$0 | |
| STRs & PERs Increased Rates | (\$440,104) | | (\$302,581) | |
| <i>Total Expense Changes</i> | | (\$1,035,315) | | (\$886,862) |
| <i>Updated On-Going Surplus (Deficit)</i> | | (\$1,047,802) | | (\$1,293,692) |
| <i>Beginning Fund Balance</i> | | \$4,783,402 | | \$3,735,600 |
| <i>Updated On-Going Surplus (Deficit)</i> | | (\$1,047,802) | | (\$1,293,692) |
| <i>Ending Fund Balance</i> | | \$3,735,600 | | \$2,441,908 |

Narrative – The district has a growing deficit due to past declining enrollment and an ongoing increase in pension costs. 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.

NOTE: This multi-year projection shows sufficient reserves to meet the 3% required minimum in 2020-21.



Multi-Year Projection

Additional Items of Note

The projected MYP for 2019-20 shows an ongoing unrestricted deficit of \$1M and therefore additional savings must be identified to balance the budget before reserves are depleted.

The following items are not included in the MYP but may impact the future budget -

■ Certificated Retirement Incentive

- ⊕ If the District receives 16 retirees it will qualify for approval and it will then be included in the budget. Cost and savings varies depending on retirees, but under the most conservative scenario the district would create a net savings of approximately \$280k per year for three years.

■ Reduction in Management Positions

- ⊕ Administration has identified management positions for elimination in 2019-20. These positions will create an on-going savings of approximately \$275k. This savings will be included in the MYP once board takes formal action.
- ⊕ The positions identified for elimination are the Human Resources Director and Custodial Supervisor.

■ Continued “Soft” Hiring Freeze

- ⊕ The hiring freeze has created an on-going savings of \$237k which is already included in the budget and MYP. Administration will continue to review and analyze all positions as they come open with the intention of creating additional savings.

If all pending actions (incentive, reduction of positions, & hiring freeze) are implemented the anticipated deficit for 2019-20 could be decreased to approximately \$400k for 2019-20.



Ending Fund Balance

Distribution of Ending Fund Balance and Reserves 1st Interim Budget 2018-19

| | | | |
|--|-------------|----|--------------------|
| Revolving Cash | | \$ | 5,500 |
| Restricted Accounts | | \$ | 187,149 |
| Prepaid Items | | \$ | 52,564 |
| Assigned | | | \$3,607,618 |
| <i>Board Reserve - 7% Economic Uncertainty Reserve</i> | \$2,608,013 | | |
| <i>Liability - Compensated Absences</i> | \$ 39,695 | | |
| <i>Board Reserve - Two Additional Electric Buses</i> | \$ 100,000 | | |
| <i>Board Reserve - Textbook Adoptions</i> | \$ 859,910 | | |
| Reserve for Economic Uncertainty | | \$ | 1,117,720 |
| % of Expense | | | 3.00% |
| Undesignated Fund Balance | | | - |
| Total Distribution of Ending Fund Balance | | | \$4,970,551 |

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.

Rescue 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, and purchase of two electric buses as part of a grant.



Summary of Other Funds

| 2018-19 1st Interim Budget - Other Funds | | | | | | |
|--|---------------------------|--------------------------------|---|-----------------------------|--|--------------------------------------|
| <i>Other Funds</i> | <i>Cafeteria (13)</i> | <i>Developer Fees (25)</i> | <i>State School Construction (35)</i> | <i>CFD #1 Fund (49)</i> | <i>Bond Interest & Redemption (51)</i> | <i>Debt Service COP (52)</i> |
| Total Revenue | 1,038,057 | 312,000 | 14,000 | 1,380,000 | 1,911,356 | - |
| Total Expenditures | 1,102,596 | 152,405 | 1,930,000 | 21,106 | 1,906,356 | 869,920 |
| Excess/(Deficiency) | (64,539) | 159,595 | (1,916,000) | 1,358,894 | 5,000 | (869,920) |
| Other Financing Sources | - | (162,737) | - | (707,183) | - | 869,920 |
| Net Inc/Dec to Fund Bal | (64,539) | (3,142) | (1,916,000) | 651,711 | 5,000 | - |
| Beginning Balance | 336,388 | 1,789,584 | 2,216,538 | 1,176,999 | 1,996,964 | - |
| Ending Balance | 271,849 | 1,786,442 | 300,538 | 1,828,710 | 2,001,964 | - |

Notes on Other Funds

- **Fund 13** – Budgeted deficit spending is due to continued decline in student population, which reduces overall sales.
- **Fund 25** – Developer Fee collections are budgeted at \$300k for 2018-19. Majority of expenses are for the Debt service on 2010 COP (31.25%) for construction of PG site.
- **Fund 35** – This fund is used to track state funded projects. The Marina Village two-story building project is located in the fund and will be completed in 2018-19.
- **Fund 49** – Assumes collection of \$800k in 2018-19 and additionally the sale of Bass Lake for \$570k. Expenses are for 2010 COP (68.5%) for the building of the Lakeview School and the acquisition of future school (Sienna Ridge) and the 2017 COP (100%) for Marina Village 2-Story Building.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



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



- The 2018-19 1st Interim budget shows the district ongoing structural deficit at \$794k.
- In 2019-20, and 20-21 the deficit for the district is anticipated to increase by \$250k in each year, primarily from continued growth in personnel costs related to step/column and pension rate increases.
- Fortunately, enrollment is projected to be flat or have a minimal decrease for the next few years, so that revenues will increase if COLA is funded by the state.
- If all actions (incentive, reduction of positions, & hiring freeze) noted on page 19 occur, the structural deficit could be significantly minimized in 19-20, but expenditure are projected to continue to outpace revenues and so adjustments will need to endure into the future years.
- Additional questions yet answered...Potential recession and the impact on the budget? A new Governor and what will he prioritize? Pension costs continue to rise when will it stabilize?

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: _____
District Superintendent or Designee

Date: _____

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 11, 2018

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 (2017-18) 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: | | | |
|-------|---|-------------------------------|---|-------------------------------|--------------------------------|
| | | 2018-19 Original Budget | 2018-19 Board Approved Operating Budget | 2018-19 Actuals to Date | 2018-19 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 | | | | |
| 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 | G | G | 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 | | | | G |
| 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 | 29,402,602.00 | 29,402,602.00 | 5,148,394.00 | 29,656,243.00 | 253,641.00 | 0.9% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,868,345.00 | 1,868,345.00 | 25,731.05 | 1,323,461.00 | (544,884.00) | -29.2% |
| 4) Other Local Revenue | | 8600-8799 | 353,000.00 | 353,000.00 | 101,602.54 | 370,978.70 | 17,978.70 | 5.1% |
| 5) TOTAL, REVENUES | | | 31,623,947.00 | 31,623,947.00 | 5,275,727.59 | 31,350,682.70 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 14,587,105.00 | 14,587,105.00 | 4,417,985.40 | 14,813,209.87 | (226,104.87) | -1.6% |
| 2) Classified Salaries | | 2000-2999 | 4,884,038.00 | 4,884,038.00 | 1,514,102.34 | 4,854,911.33 | 29,126.67 | 0.6% |
| 3) Employee Benefits | | 3000-3999 | 5,999,052.00 | 5,999,052.00 | 1,834,947.52 | 5,888,434.42 | 110,617.58 | 1.8% |
| 4) Books and Supplies | | 4000-4999 | 919,321.00 | 919,321.00 | 413,007.35 | 911,820.04 | 7,500.96 | 0.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,715,843.00 | 1,715,843.00 | 613,961.27 | 1,868,017.94 | (152,174.94) | -8.9% |
| 6) Capital Outlay | | 6000-6999 | 770,000.00 | 770,000.00 | 495,112.82 | 1,002,028.04 | (232,028.04) | -30.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 246,704.00 | 246,704.00 | 57,814.00 | 210,081.00 | 36,623.00 | 14.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (213,241.00) | (213,241.00) | 0.00 | (219,625.25) | 6,384.25 | -3.0% |
| 9) TOTAL, EXPENDITURES | | | 28,908,822.00 | 28,908,822.00 | 9,346,930.70 | 29,328,877.39 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,715,125.00 | 2,715,125.00 | (4,071,203.11) | 2,021,805.31 | | |
| 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 | (3,213,632.00) | (3,213,632.00) | 0.00 | (3,510,529.00) | (296,897.00) | 9.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,213,632.00) | (3,213,632.00) | 0.00 | (3,510,529.00) | | |

| 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) | | | (498,507.00) | (498,507.00) | (4,071,203.11) | (1,488,723.69) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,272,125.45 | 6,272,125.45 | | 6,272,125.45 | 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) | | | 6,272,125.45 | 6,272,125.45 | | 6,272,125.45 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,272,125.45 | 6,272,125.45 | | 6,272,125.45 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,773,618.45 | 5,773,618.45 | | 4,783,401.76 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 5,500.00 | 5,500.00 | | 5,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 40,823.01 | 40,823.01 | | 52,564.24 | | |
| 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 | 3,686,219.69 | 3,686,219.69 | | 3,607,617.52 | | |
| Additional 7% Board Desired Reserve | 0000 | 9780 | 2,524,189.12 | | | | | |
| Liability-Compensated Absences | 0000 | 9780 | 39,695.00 | | | | | |
| Two Additional Electric Buses | 0000 | 9780 | 100,000.00 | | | | | |
| Furniture - Marina Village | 0000 | 9780 | 30,000.00 | | | | | |
| Reserve for Textbook Adoption | 0000 | 9780 | 696,429.17 | | | | | |
| Reserve for Textbook Adoptions | 1100 | 9780 | 295,906.40 | | | | | |
| Additional 7% Board Desired Reserve | 0000 | 9780 | | 2,524,189.12 | | | | |
| Liability-Compensated Absences | 0000 | 9780 | | 39,695.00 | | | | |
| Two Additional Electric Buses | 0000 | 9780 | | 100,000.00 | | | | |
| Furniture - Marina Village | 0000 | 9780 | | 30,000.00 | | | | |
| Reserve for Textbook Adoptions | 0000 | 9780 | | 696,429.17 | | | | |
| Reserve for Textbook Adoptions | 1100 | 9780 | | 295,906.40 | | | | |
| Additional 7% Board Desired Reserve | 0000 | 9780 | | | | 2,608,013.00 | | |
| Liability-Compensated Absences | 0000 | 9780 | | | | 39,695.00 | | |
| Two Additional Electric Buses | 0000 | 9780 | | | | 100,000.00 | | |
| Reserve for Textbook Adoptions | 0000 | 9780 | | | | 535,969.09 | | |
| Reserve for Textbook Adoptions | 1100 | 9780 | | | | 323,940.43 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,081,795.34 | 1,081,795.34 | | 1,117,720.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 959,280.41 | 959,280.41 | | 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 | 13,706,093.00 | 13,706,093.00 | 3,852,430.00 | 13,285,729.00 | (420,364.00) | -3.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,308,599.00 | 4,308,599.00 | 1,295,964.00 | 4,652,589.00 | 343,990.00 | 8.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 84,178.00 | 84,178.00 | 0.00 | 85,033.00 | 855.00 | 1.0% |
| 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 | 9,243,536.00 | 9,243,536.00 | 0.00 | 9,792,092.00 | 548,556.00 | 5.9% |
| Unsecured Roll Taxes | | 8042 | 156,937.00 | 156,937.00 | 0.00 | 172,330.00 | 15,393.00 | 9.8% |
| Prior Years' Taxes | | 8043 | 3,125.00 | 3,125.00 | 0.00 | 3,125.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 163,959.00 | 163,959.00 | 0.00 | 313,325.00 | 149,366.00 | 91.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,807,115.00 | 1,807,115.00 | 0.00 | 1,424,942.00 | (382,173.00) | -21.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 29,473,542.00 | 29,473,542.00 | 5,148,394.00 | 29,729,165.00 | 255,623.00 | 0.9% |
| 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 | (70,940.00) | (70,940.00) | 0.00 | (72,922.00) | (1,982.00) | 2.8% |
| 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 | | | 29,402,602.00 | 29,402,602.00 | 5,148,394.00 | 29,656,243.00 | 253,641.00 | 0.9% |
| 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 | | | | | | |

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|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 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 | | | | | | | | |
| 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 | 1,321,251.00 | 1,321,251.00 | 0.00 | 757,974.00 | (563,277.00) | -42.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 537,094.00 | 537,094.00 | 25,731.05 | 555,487.00 | 18,393.00 | 3.4% |
| 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, 6695 | 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 | | | | | | |
| All Other State Revenue | All Other | 8590 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,868,345.00 | 1,868,345.00 | 25,731.05 | 1,323,461.00 | (544,884.00) | -29.2% |

| 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 | | |
| 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 | 110,000.00 | 110,000.00 | 25,114.58 | 110,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 40,000.00 | 40,000.00 | 19,203.37 | 40,000.00 | 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 | 115,000.00 | 115,000.00 | 17,033.75 | 115,000.00 | 0.00 | 0.0% |
| 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 | 88,000.00 | 88,000.00 | 40,250.84 | 105,978.70 | 17,978.70 | 20.4% |
| 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 | | | 353,000.00 | 353,000.00 | 101,602.54 | 370,978.70 | 17,978.70 | 5.1% |
| TOTAL, REVENUES | | | 31,623,947.00 | 31,623,947.00 | 5,275,727.59 | 31,350,682.70 | (273,264.30) | -0.9% |

| 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 | 12,445,869.00 | 12,445,869.00 | 3,741,240.01 | 12,644,122.87 | (198,253.87) | -1.6% |
| Certificated Pupil Support Salaries | | 1200 | 462,883.00 | 462,883.00 | 151,120.11 | 490,481.00 | (27,598.00) | -6.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,576,123.00 | 1,576,123.00 | 525,625.28 | 1,576,876.00 | (753.00) | 0.0% |
| Other Certificated Salaries | | 1900 | 102,230.00 | 102,230.00 | 0.00 | 101,730.00 | 500.00 | 0.5% |
| TOTAL, CERTIFICATED SALARIES | | | 14,587,105.00 | 14,587,105.00 | 4,417,985.40 | 14,813,209.87 | (226,104.87) | -1.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 231,104.00 | 231,104.00 | 87,665.18 | 279,275.53 | (48,171.53) | -20.8% |
| Classified Support Salaries | | 2200 | 2,337,305.00 | 2,337,305.00 | 691,969.74 | 2,146,361.77 | 190,943.23 | 8.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 423,711.00 | 423,711.00 | 164,665.32 | 493,996.00 | (70,285.00) | -16.6% |
| Clerical, Technical and Office Salaries | | 2400 | 1,216,937.00 | 1,216,937.00 | 432,835.83 | 1,263,368.00 | (46,431.00) | -3.8% |
| Other Classified Salaries | | 2900 | 674,981.00 | 674,981.00 | 136,966.27 | 671,910.03 | 3,070.97 | 0.5% |
| TOTAL, CLASSIFIED SALARIES | | | 4,884,038.00 | 4,884,038.00 | 1,514,102.34 | 4,854,911.33 | 29,126.67 | 0.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,363,140.00 | 2,363,140.00 | 712,661.87 | 2,399,251.93 | (36,111.93) | -1.5% |
| PERS | | 3201-3202 | 782,995.00 | 782,995.00 | 241,170.64 | 750,583.37 | 32,411.63 | 4.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 587,339.00 | 587,339.00 | 168,603.64 | 573,908.80 | 13,430.20 | 2.3% |
| Health and Welfare Benefits | | 3401-3402 | 1,909,332.00 | 1,909,332.00 | 542,493.80 | 1,800,685.00 | 108,647.00 | 5.7% |
| Unemployment Insurance | | 3501-3502 | 9,735.00 | 9,735.00 | 2,962.71 | 9,832.57 | (97.57) | -1.0% |
| Workers' Compensation | | 3601-3602 | 262,841.00 | 262,841.00 | 79,986.77 | 265,136.31 | (2,295.31) | -0.9% |
| 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 | 83,670.00 | 83,670.00 | 87,068.09 | 89,036.44 | (5,366.44) | -6.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,999,052.00 | 5,999,052.00 | 1,834,947.52 | 5,888,434.42 | 110,617.58 | 1.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 175,000.00 | 175,000.00 | 205,666.69 | 205,667.00 | (30,667.00) | -17.5% |
| Books and Other Reference Materials | | 4200 | 8,300.00 | 8,300.00 | 539.97 | 4,734.38 | 3,565.62 | 43.0% |
| Materials and Supplies | | 4300 | 667,021.00 | 667,021.00 | 178,514.03 | 623,901.66 | 43,119.34 | 6.5% |
| Noncapitalized Equipment | | 4400 | 69,000.00 | 69,000.00 | 28,286.66 | 77,517.00 | (8,517.00) | -12.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 919,321.00 | 919,321.00 | 413,007.35 | 911,820.04 | 7,500.96 | 0.8% |
| 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 | 80,850.00 | 80,850.00 | 16,016.95 | 82,826.00 | (1,976.00) | -2.4% |
| Dues and Memberships | | 5300 | 31,899.00 | 31,899.00 | 31,820.00 | 33,549.00 | (1,650.00) | -5.2% |
| Insurance | | 5400-5450 | 142,410.00 | 142,410.00 | 0.00 | 142,410.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 838,400.00 | 838,400.00 | 265,453.90 | 838,400.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 87,663.00 | 87,663.00 | 33,327.52 | 107,014.00 | (19,351.00) | -22.1% |
| Transfers of Direct Costs | | 5710 | (48,456.00) | (48,456.00) | (21,092.98) | (69,635.00) | 21,179.00 | -43.7% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,900.00 | 2,900.00 | 2,358.15 | 2,731.00 | 169.00 | 5.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 456,277.00 | 456,277.00 | 257,253.33 | 586,739.76 | (130,462.76) | -28.6% |
| Communications | | 5900 | 123,900.00 | 123,900.00 | 28,824.40 | 143,983.18 | (20,083.18) | -16.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,715,843.00 | 1,715,843.00 | 613,961.27 | 1,868,017.94 | (152,174.94) | -8.9% |

| 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 | 17,028.04 | 17,028.04 | (17,028.04) | New |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 770,000.00 | 770,000.00 | 323,863.90 | 690,000.00 | 80,000.00 | 10.4% |
| 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 | 154,220.88 | 295,000.00 | (295,000.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 770,000.00 | 770,000.00 | 495,112.82 | 1,002,028.04 | (232,028.04) | -30.1% |
| 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 | 246,704.00 | 246,704.00 | 57,814.00 | 210,081.00 | 36,623.00 | 14.8% |
| 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) | | | 246,704.00 | 246,704.00 | 57,814.00 | 210,081.00 | 36,623.00 | 14.8% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (172,629.00) | (172,629.00) | 0.00 | (181,106.25) | 8,477.25 | -4.9% |
| Transfers of Indirect Costs - Interfund | | 7350 | (40,612.00) | (40,612.00) | 0.00 | (38,519.00) | (2,093.00) | 5.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (213,241.00) | (213,241.00) | 0.00 | (219,625.25) | 6,384.25 | -3.0% |
| TOTAL, EXPENDITURES | | | 28,908,822.00 | 28,908,822.00 | 9,346,930.70 | 29,328,877.39 | (420,055.39) | -1.5% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | (3,213,632.00) | (3,213,632.00) | 0.00 | (3,510,529.00) | (296,897.00) | 9.2% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (3,213,632.00) | (3,213,632.00) | 0.00 | (3,510,529.00) | (296,897.00) | 9.2% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (3,213,632.00) | (3,213,632.00) | 0.00 | (3,510,529.00) | (296,897.00) | 9.2% |

| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 712,411.51 | 712,411.51 | 100,802.91 | 758,747.00 | 46,335.49 | 6.5% |
| 3) Other State Revenue | | 8300-8599 | 1,796,458.00 | 1,796,458.00 | 107,561.24 | 1,814,851.00 | 18,393.00 | 1.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,035,100.00 | 1,035,100.00 | 576,639.16 | 1,348,059.57 | 312,959.57 | 30.2% |
| 5) TOTAL, REVENUES | | | 3,543,969.51 | 3,543,969.51 | 785,003.31 | 3,921,657.57 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,483,851.00 | 1,483,851.00 | 448,898.05 | 1,509,356.04 | (25,505.04) | -1.7% |
| 2) Classified Salaries | | 2000-2999 | 1,445,604.00 | 1,445,604.00 | 429,981.49 | 1,438,594.00 | 7,010.00 | 0.5% |
| 3) Employee Benefits | | 3000-3999 | 2,319,697.00 | 2,319,697.00 | 277,890.35 | 2,272,115.51 | 47,581.49 | 2.1% |
| 4) Books and Supplies | | 4000-4999 | 640,225.00 | 640,225.00 | 229,824.48 | 830,967.73 | (190,742.73) | -29.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 860,903.51 | 860,903.51 | 289,005.00 | 1,404,319.93 | (543,416.42) | -63.1% |
| 6) Capital Outlay | | 6000-6999 | 30,000.00 | 30,000.00 | 8,376.00 | 25,485.00 | 4,515.00 | 15.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 198,113.00 | 198,113.00 | 0.00 | 266,501.00 | (68,388.00) | -34.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 172,629.00 | 172,629.00 | 0.00 | 181,106.25 | (8,477.25) | -4.9% |
| 9) TOTAL, EXPENDITURES | | | 7,151,022.51 | 7,151,022.51 | 1,683,975.37 | 7,928,445.46 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,607,053.00) | (3,607,053.00) | (898,972.06) | (4,006,787.89) | | |
| 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 | 3,213,632.00 | 3,213,632.00 | 0.00 | 3,510,529.00 | 296,897.00 | 9.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 3,213,632.00 | 3,213,632.00 | 0.00 | 3,510,529.00 | | |

| 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) | | | (393,421.00) | (393,421.00) | (898,972.06) | (496,258.89) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 683,408.12 | 683,408.12 | | 683,408.12 | 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) | | | 683,408.12 | 683,408.12 | | 683,408.12 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 683,408.12 | 683,408.12 | | 683,408.12 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 289,987.12 | 289,987.12 | | 187,149.23 | | |
| 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 Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 289,987.12 | 289,987.12 | | 187,149.23 | | |
| 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 | 263,059.00 | 263,059.00 | 0.00 | 253,053.00 | (10,006.00) | -3.8% |
| 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 | 400.00 | 400.00 | 0.00 | 400.00 | 0.00 | 0.0% |
| 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 | 311,581.00 | 311,581.00 | 57,799.21 | 331,329.21 | 19,748.21 | 6.3% |
| 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 | 70,095.51 | 70,095.51 | 15,531.93 | 83,956.93 | 13,861.42 | 19.8% |

| 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 2,276.00 | 2,276.00 | 844.00 | 4,050.00 | 1,774.00 | 77.9% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 15,000.00 | 15,000.00 | 3,073.86 | 21,001.86 | 6,001.86 | 40.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 14,956.00 | 14,956.00 | New |
| 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 | 50,000.00 | 50,000.00 | 23,553.91 | 50,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 712,411.51 | 712,411.51 | 100,802.91 | 758,747.00 | 46,335.49 | 6.5% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materis | | 8560 | 176,579.00 | 176,579.00 | 23,030.24 | 194,972.00 | 18,393.00 | 10.4% |
| 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, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 132,874.00 | 132,874.00 | 0.00 | 132,874.00 | 0.00 | 0.0% |
| 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% |
| All Other State Revenue | All Other | 8590 | 1,487,005.00 | 1,487,005.00 | 84,531.00 | 1,487,005.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,796,458.00 | 1,796,458.00 | 107,561.24 | 1,814,851.00 | 18,393.00 | 1.0% |

| 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 | 0.00 | 0.00 | 0.00 | 22,000.00 | 22,000.00 | New |
| 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 | 95,202.00 | 95,202.00 | 324,079.16 | 364,056.57 | 268,854.57 | 282.4% |
| 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 | 939,898.00 | 939,898.00 | 252,560.00 | 962,003.00 | 22,105.00 | 2.4% |
| 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 | | | 1,035,100.00 | 1,035,100.00 | 576,639.16 | 1,348,059.57 | 312,959.57 | 30.2% |
| TOTAL, REVENUES | | | 3,543,969.51 | 3,543,969.51 | 785,003.31 | 3,921,657.57 | 377,688.06 | 10.7% |

| 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 (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,005,690.00 | 1,005,690.00 | 289,708.67 | 1,028,099.44 | (22,409.44) | -2.2% |
| Certificated Pupil Support Salaries | | 1200 | 55,499.00 | 55,499.00 | 18,299.42 | 56,536.00 | (1,037.00) | -1.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 422,662.00 | 422,662.00 | 140,889.96 | 424,720.60 | (2,058.60) | -0.5% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,483,851.00 | 1,483,851.00 | 448,898.05 | 1,509,356.04 | (25,505.04) | -1.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,003,590.00 | 1,003,590.00 | 311,307.35 | 1,063,767.02 | (60,177.02) | -6.0% |
| Classified Support Salaries | | 2200 | 218,704.00 | 218,704.00 | 67,318.59 | 219,641.48 | (937.48) | -0.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 149,225.00 | 149,225.00 | 26,313.32 | 78,940.00 | 70,285.00 | 47.1% |
| Clerical, Technical and Office Salaries | | 2400 | 74,085.00 | 74,085.00 | 24,386.19 | 74,084.00 | 1.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 656.04 | 2,161.50 | (2,161.50) | New |
| TOTAL, CLASSIFIED SALARIES | | | 1,445,604.00 | 1,445,604.00 | 429,981.49 | 1,438,594.00 | 7,010.00 | 0.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,566,945.00 | 1,566,945.00 | 72,940.69 | 1,567,038.08 | (93.08) | 0.0% |
| PERS | | 3201-3202 | 252,944.00 | 252,944.00 | 69,227.57 | 240,334.55 | 12,609.45 | 5.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 130,741.00 | 130,741.00 | 36,307.77 | 126,953.50 | 3,787.50 | 2.9% |
| Health and Welfare Benefits | | 3401-3402 | 328,043.00 | 328,043.00 | 87,118.60 | 296,686.18 | 31,356.82 | 9.6% |
| Unemployment Insurance | | 3501-3502 | 1,466.00 | 1,466.00 | 439.68 | 1,470.24 | (4.24) | -0.3% |
| Workers' Compensation | | 3601-3602 | 39,558.00 | 39,558.00 | 11,856.04 | 39,632.96 | (74.96) | -0.2% |
| 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 | | | 2,319,697.00 | 2,319,697.00 | 277,890.35 | 2,272,115.51 | 47,581.49 | 2.1% |
| 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 | 17,000.00 | 17,000.00 | 3,460.06 | 48,278.57 | (31,278.57) | -184.0% |
| Materials and Supplies | | 4300 | 509,725.00 | 509,725.00 | 162,799.21 | 660,888.52 | (151,163.52) | -29.7% |
| Noncapitalized Equipment | | 4400 | 113,500.00 | 113,500.00 | 63,565.21 | 121,800.64 | (8,300.64) | -7.3% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 640,225.00 | 640,225.00 | 229,824.48 | 830,967.73 | (190,742.73) | -29.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 40,000.00 | 40,000.00 | 0.00 | 72,385.00 | (32,385.00) | -81.0% |
| Travel and Conferences | | 5200 | 47,605.51 | 47,605.51 | 32,123.31 | 66,467.64 | (18,862.13) | -39.6% |
| Dues and Memberships | | 5300 | 450.00 | 450.00 | 567.00 | 649.36 | (199.36) | -44.3% |
| Insurance | | 5400-5450 | 13,000.00 | 13,000.00 | 0.00 | 13,000.00 | 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 | 58,175.00 | 58,175.00 | 23,814.78 | 59,914.00 | (1,739.00) | -3.0% |
| Transfers of Direct Costs | | 5710 | 48,456.00 | 48,456.00 | 21,092.98 | 69,635.00 | (21,179.00) | -43.7% |
| 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 | 652,717.00 | 652,717.00 | 211,092.09 | 1,121,418.93 | (468,701.93) | -71.8% |
| Communications | | 5900 | 500.00 | 500.00 | 314.84 | 850.00 | (350.00) | -70.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 860,903.51 | 860,903.51 | 289,005.00 | 1,404,319.93 | (543,416.42) | -63.1% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 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 | 30,000.00 | 30,000.00 | 8,376.00 | 25,485.00 | 4,515.00 | 15.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 30,000.00 | 30,000.00 | 8,376.00 | 25,485.00 | 4,515.00 | 15.1% |
| 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 | 198,113.00 | 198,113.00 | 0.00 | 266,501.00 | (68,388.00) | -34.5% |
| 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) | | | 198,113.00 | 198,113.00 | 0.00 | 266,501.00 | (68,388.00) | -34.5% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 172,629.00 | 172,629.00 | 0.00 | 181,106.25 | (8,477.25) | -4.9% |
| 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 | | | 172,629.00 | 172,629.00 | 0.00 | 181,106.25 | (8,477.25) | -4.9% |
| TOTAL, EXPENDITURES | | | 7,151,022.51 | 7,151,022.51 | 1,683,975.37 | 7,928,445.46 | (777,422.95) | -10.9% |

| 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 | 3,213,632.00 | 3,213,632.00 | 0.00 | 3,510,529.00 | 296,897.00 | 9.2% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 3,213,632.00 | 3,213,632.00 | 0.00 | 3,510,529.00 | 296,897.00 | 9.2% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 3,213,632.00 | 3,213,632.00 | 0.00 | 3,510,529.00 | (296,897.00) | 9.2% |

2018-19 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 | 29,402,602.00 | 29,402,602.00 | 5,148,394.00 | 29,656,243.00 | 253,641.00 | 0.9% |
| 2) Federal Revenue | | 8100-8299 | 712,411.51 | 712,411.51 | 100,802.91 | 758,747.00 | 46,335.49 | 6.5% |
| 3) Other State Revenue | | 8300-8599 | 3,664,803.00 | 3,664,803.00 | 133,292.29 | 3,138,312.00 | (526,491.00) | -14.4% |
| 4) Other Local Revenue | | 8600-8799 | 1,388,100.00 | 1,388,100.00 | 678,241.70 | 1,719,038.27 | 330,938.27 | 23.8% |
| 5) TOTAL, REVENUES | | | 35,167,916.51 | 35,167,916.51 | 6,060,730.90 | 35,272,340.27 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 16,070,956.00 | 16,070,956.00 | 4,866,883.45 | 16,322,565.91 | (251,609.91) | -1.6% |
| 2) Classified Salaries | | 2000-2999 | 6,329,642.00 | 6,329,642.00 | 1,944,083.83 | 6,293,505.33 | 36,136.67 | 0.6% |
| 3) Employee Benefits | | 3000-3999 | 8,318,749.00 | 8,318,749.00 | 2,112,837.87 | 8,160,549.93 | 158,199.07 | 1.9% |
| 4) Books and Supplies | | 4000-4999 | 1,559,546.00 | 1,559,546.00 | 642,831.83 | 1,742,787.77 | (183,241.77) | -11.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,576,746.51 | 2,576,746.51 | 902,966.27 | 3,272,337.87 | (695,591.36) | -27.0% |
| 6) Capital Outlay | | 6000-6999 | 800,000.00 | 800,000.00 | 503,488.82 | 1,027,513.04 | (227,513.04) | -28.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 444,817.00 | 444,817.00 | 57,814.00 | 476,582.00 | (31,765.00) | -7.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (40,612.00) | (40,612.00) | 0.00 | (38,519.00) | (2,093.00) | 5.2% |
| 9) TOTAL, EXPENDITURES | | | 36,059,844.51 | 36,059,844.51 | 11,030,906.07 | 37,257,322.85 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (891,928.00) | (891,928.00) | (4,970,175.17) | (1,984,982.58) | | |
| 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) | | | (891,928.00) | (891,928.00) | (4,970,175.17) | (1,984,982.58) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,955,533.57 | 6,955,533.57 | | 6,955,533.57 | 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) | | | 6,955,533.57 | 6,955,533.57 | | 6,955,533.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,955,533.57 | 6,955,533.57 | | 6,955,533.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,063,605.57 | 6,063,605.57 | | 4,970,550.99 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 5,500.00 | 5,500.00 | | 5,500.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 40,823.01 | 40,823.01 | | 52,564.24 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 289,987.12 | 289,987.12 | | 187,149.23 | | |
| 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 | 3,686,219.69 | 3,686,219.69 | | 3,607,617.52 | | |
| Additional 7% Board Desired Reserve | 0000 | 9780 | 2,524,189.12 | | | | | |
| Liability-Compensated Absences | 0000 | 9780 | 39,695.00 | | | | | |
| Two Additional Electric Buses | 0000 | 9780 | 100,000.00 | | | | | |
| Furniture - Marina Village | 0000 | 9780 | 30,000.00 | | | | | |
| Reserve for Textbook Adoption | 0000 | 9780 | 696,429.17 | | | | | |
| Reserve for Textbook Adoptions | 1100 | 9780 | 295,906.40 | | | | | |
| Additional 7% Board Desired Reserve | 0000 | 9780 | | 2,524,189.12 | | | | |
| Liability-Compensated Absences | 0000 | 9780 | | 39,695.00 | | | | |
| Two Additional Electric Buses | 0000 | 9780 | | 100,000.00 | | | | |
| Furniture - Marina Village | 0000 | 9780 | | 30,000.00 | | | | |
| Reserve for Textbook Adoptions | 0000 | 9780 | | 696,429.17 | | | | |
| Reserve for Textbook Adoptions | 1100 | 9780 | | 295,906.40 | | | | |
| Additional 7% Board Desired Reserve | 0000 | 9780 | | | | 2,608,013.00 | | |
| Liability-Compensated Absences | 0000 | 9780 | | | | 39,695.00 | | |
| Two Additional Electric Buses | 0000 | 9780 | | | | 100,000.00 | | |
| Reserve for Textbook Adoptions | 0000 | 9780 | | | | 535,969.09 | | |
| Reserve for Textbook Adoptions | 1100 | 9780 | | | | 323,940.43 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,081,795.34 | 1,081,795.34 | | 1,117,720.00 | | |
| Unassigned/Unappropriated Amount | | | 959,280.41 | 959,280.41 | | 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 | 13,706,093.00 | 13,706,093.00 | 3,852,430.00 | 13,285,729.00 | (420,364.00) | -3.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 4,308,599.00 | 4,308,599.00 | 1,295,964.00 | 4,652,589.00 | 343,990.00 | 8.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 84,178.00 | 84,178.00 | 0.00 | 85,033.00 | 855.00 | 1.0% |
| 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 | 9,243,536.00 | 9,243,536.00 | 0.00 | 9,792,092.00 | 548,556.00 | 5.9% |
| Unsecured Roll Taxes | | 8042 | 156,937.00 | 156,937.00 | 0.00 | 172,330.00 | 15,393.00 | 9.8% |
| Prior Years' Taxes | | 8043 | 3,125.00 | 3,125.00 | 0.00 | 3,125.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 163,959.00 | 163,959.00 | 0.00 | 313,325.00 | 149,366.00 | 91.1% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,807,115.00 | 1,807,115.00 | 0.00 | 1,424,942.00 | (382,173.00) | -21.1% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 29,473,542.00 | 29,473,542.00 | 5,148,394.00 | 29,729,165.00 | 255,623.00 | 0.9% |
| 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 | (70,940.00) | (70,940.00) | 0.00 | (72,922.00) | (1,982.00) | 2.8% |
| 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 | | | 29,402,602.00 | 29,402,602.00 | 5,148,394.00 | 29,656,243.00 | 253,641.00 | 0.9% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 263,059.00 | 263,059.00 | 0.00 | 253,053.00 | (10,006.00) | -3.8% |
| 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 | 400.00 | 400.00 | 0.00 | 400.00 | 0.00 | 0.0% |
| 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 | 311,581.00 | 311,581.00 | 57,799.21 | 331,329.21 | 19,748.21 | 6.3% |
| 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 | 70,095.51 | 70,095.51 | 15,531.93 | 83,956.93 | 13,861.42 | 19.8% |

| 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) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | 2,276.00 | 2,276.00 | 844.00 | 4,050.00 | 1,774.00 | 77.9% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 15,000.00 | 15,000.00 | 3,073.86 | 21,001.86 | 6,001.86 | 40.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 5510, 5630 | 8290 | 0.00 | 0.00 | 0.00 | 14,956.00 | 14,956.00 | New |
| 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 | 50,000.00 | 50,000.00 | 23,553.91 | 50,000.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 712,411.51 | 712,411.51 | 100,802.91 | 758,747.00 | 46,335.49 | 6.5% |
| 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 | 1,321,251.00 | 1,321,251.00 | 0.00 | 757,974.00 | (563,277.00) | -42.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 713,673.00 | 713,673.00 | 48,761.29 | 750,459.00 | 36,786.00 | 5.2% |
| 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, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 132,874.00 | 132,874.00 | 0.00 | 132,874.00 | 0.00 | 0.0% |
| 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% |
| All Other State Revenue | All Other | 8590 | 1,497,005.00 | 1,497,005.00 | 84,531.00 | 1,497,005.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,664,803.00 | 3,664,803.00 | 133,292.29 | 3,138,312.00 | (526,491.00) | -14.4% |

| 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) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 110,000.00 | 110,000.00 | 25,114.58 | 110,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 40,000.00 | 40,000.00 | 19,203.37 | 40,000.00 | 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 | 115,000.00 | 115,000.00 | 17,033.75 | 115,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 22,000.00 | 22,000.00 | New |
| 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 | 183,202.00 | 183,202.00 | 364,330.00 | 470,035.27 | 286,833.27 | 156.6% |
| 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 | 939,898.00 | 939,898.00 | 252,560.00 | 962,003.00 | 22,105.00 | 2.4% |
| 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 | | | 1,388,100.00 | 1,388,100.00 | 678,241.70 | 1,719,038.27 | 330,938.27 | 23.8% |
| TOTAL, REVENUES | | | 35,167,916.51 | 35,167,916.51 | 6,060,730.90 | 35,272,340.27 | 104,423.76 | 0.3% |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 13,451,559.00 | 13,451,559.00 | 4,030,948.68 | 13,672,222.31 | (220,663.31) | -1.6% |
| Certificated Pupil Support Salaries | | 1200 | 518,382.00 | 518,382.00 | 169,419.53 | 547,017.00 | (28,635.00) | -5.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,998,785.00 | 1,998,785.00 | 666,515.24 | 2,001,596.60 | (2,811.60) | -0.1% |
| Other Certificated Salaries | | 1900 | 102,230.00 | 102,230.00 | 0.00 | 101,730.00 | 500.00 | 0.5% |
| TOTAL, CERTIFICATED SALARIES | | | 16,070,956.00 | 16,070,956.00 | 4,866,883.45 | 16,322,565.91 | (251,609.91) | -1.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,234,694.00 | 1,234,694.00 | 398,972.53 | 1,343,042.55 | (108,348.55) | -8.8% |
| Classified Support Salaries | | 2200 | 2,556,009.00 | 2,556,009.00 | 759,288.33 | 2,366,003.25 | 190,005.75 | 7.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 572,936.00 | 572,936.00 | 190,978.64 | 572,936.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,291,022.00 | 1,291,022.00 | 457,222.02 | 1,337,452.00 | (46,430.00) | -3.6% |
| Other Classified Salaries | | 2900 | 674,981.00 | 674,981.00 | 137,622.31 | 674,071.53 | 909.47 | 0.1% |
| TOTAL, CLASSIFIED SALARIES | | | 6,329,642.00 | 6,329,642.00 | 1,944,083.83 | 6,293,505.33 | 36,136.67 | 0.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,930,085.00 | 3,930,085.00 | 785,602.56 | 3,966,290.01 | (36,205.01) | -0.9% |
| PERS | | 3201-3202 | 1,035,939.00 | 1,035,939.00 | 310,398.21 | 990,917.92 | 45,021.08 | 4.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 718,080.00 | 718,080.00 | 204,911.41 | 700,862.30 | 17,217.70 | 2.4% |
| Health and Welfare Benefits | | 3401-3402 | 2,237,375.00 | 2,237,375.00 | 629,612.40 | 2,097,371.18 | 140,003.82 | 6.3% |
| Unemployment Insurance | | 3501-3502 | 11,201.00 | 11,201.00 | 3,402.39 | 11,302.81 | (101.81) | -0.9% |
| Workers' Compensation | | 3601-3602 | 302,399.00 | 302,399.00 | 91,842.81 | 304,769.27 | (2,370.27) | -0.8% |
| 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 | 83,670.00 | 83,670.00 | 87,068.09 | 89,036.44 | (5,366.44) | -6.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 8,318,749.00 | 8,318,749.00 | 2,112,837.87 | 8,160,549.93 | 158,199.07 | 1.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 175,000.00 | 175,000.00 | 205,666.69 | 205,667.00 | (30,667.00) | -17.5% |
| Books and Other Reference Materials | | 4200 | 25,300.00 | 25,300.00 | 4,000.03 | 53,012.95 | (27,712.95) | -109.5% |
| Materials and Supplies | | 4300 | 1,176,746.00 | 1,176,746.00 | 341,313.24 | 1,284,790.18 | (108,044.18) | -9.2% |
| Noncapitalized Equipment | | 4400 | 182,500.00 | 182,500.00 | 91,851.87 | 199,317.64 | (16,817.64) | -9.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,559,546.00 | 1,559,546.00 | 642,831.83 | 1,742,787.77 | (183,241.77) | -11.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 40,000.00 | 40,000.00 | 0.00 | 72,385.00 | (32,385.00) | -81.0% |
| Travel and Conferences | | 5200 | 128,455.51 | 128,455.51 | 48,140.26 | 149,293.64 | (20,838.13) | -16.2% |
| Dues and Memberships | | 5300 | 32,349.00 | 32,349.00 | 32,387.00 | 34,198.36 | (1,849.36) | -5.7% |
| Insurance | | 5400-5450 | 155,410.00 | 155,410.00 | 0.00 | 155,410.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 838,400.00 | 838,400.00 | 265,453.90 | 838,400.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 145,838.00 | 145,838.00 | 57,142.30 | 166,928.00 | (21,090.00) | -14.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,900.00 | 2,900.00 | 2,358.15 | 2,731.00 | 169.00 | 5.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,108,994.00 | 1,108,994.00 | 468,345.42 | 1,708,158.69 | (599,164.69) | -54.0% |
| Communications | | 5900 | 124,400.00 | 124,400.00 | 29,139.24 | 144,833.18 | (20,433.18) | -16.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,576,746.51 | 2,576,746.51 | 902,966.27 | 3,272,337.87 | (695,591.36) | -27.0% |

| 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 | 17,028.04 | 17,028.04 | (17,028.04) | New |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 770,000.00 | 770,000.00 | 323,863.90 | 690,000.00 | 80,000.00 | 10.4% |
| 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 | 30,000.00 | 30,000.00 | 162,596.88 | 320,485.00 | (290,485.00) | -968.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 800,000.00 | 800,000.00 | 503,488.82 | 1,027,513.04 | (227,513.04) | -28.4% |
| 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 | 444,817.00 | 444,817.00 | 57,814.00 | 476,582.00 | (31,765.00) | -7.1% |
| 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) | | | 444,817.00 | 444,817.00 | 57,814.00 | 476,582.00 | (31,765.00) | -7.1% |
| 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 | (40,612.00) | (40,612.00) | 0.00 | (38,519.00) | (2,093.00) | 5.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (40,612.00) | (40,612.00) | 0.00 | (38,519.00) | (2,093.00) | 5.2% |
| TOTAL, EXPENDITURES | | | 36,059,844.51 | 36,059,844.51 | 11,030,906.07 | 37,257,322.85 | (1,197,478.34) | -3.3% |

| 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 | 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% |

| Resource | Description | 2018-19 Projected Year Totals |
|---------------------------|----------------------------------|--|
| 5640 | Medi-Cal Billing Option | 15,300.98 |
| 6300 | Lottery: Instructional Materials | 171,848.25 |
| Total, Restricted Balance | | <u>187,149.23</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 | 327,578.00 | 327,578.00 | 35,442.85 | 327,578.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 21,400.00 | 21,400.00 | 2,347.64 | 21,400.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 689,079.00 | 689,079.00 | 50,874.23 | 689,079.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,038,057.00 | 1,038,057.00 | 88,664.72 | 1,038,057.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 422,179.00 | 422,179.00 | 131,918.25 | 437,214.45 | (15,035.45) | -3.6% |
| 3) Employee Benefits | | 3000-3999 | 126,705.00 | 126,705.00 | 40,090.02 | 138,431.27 | (11,726.27) | -9.3% |
| 4) Books and Supplies | | 4000-4999 | 424,000.00 | 424,000.00 | 111,523.30 | 425,000.00 | (1,000.00) | -0.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 63,160.00 | 63,160.00 | 2,874.61 | 63,431.00 | (271.00) | -0.4% |
| 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 | 40,612.00 | 40,612.00 | 0.00 | 38,519.00 | 2,093.00 | 5.2% |
| 9) TOTAL, EXPENDITURES | | | 1,076,656.00 | 1,076,656.00 | 286,406.18 | 1,102,595.72 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (38,599.00) | (38,599.00) | (197,741.46) | (64,538.72) | | |
| 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) | | | (38,599.00) | (38,599.00) | (197,741.46) | (64,538.72) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 336,387.72 | 336,387.72 | | 336,387.72 | 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) | | | 336,387.72 | 336,387.72 | | 336,387.72 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 336,387.72 | 336,387.72 | | 336,387.72 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 297,788.72 | 297,788.72 | | 271,849.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 4,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 30,367.71 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 297,788.72 | 297,788.72 | | 237,481.29 | | |
| 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 | | 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 | | | | | | | | |
| Child Nutrition Programs | | 8220 | 327,578.00 | 327,578.00 | 35,442.85 | 327,578.00 | 0.00 | 0.0% |
| 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 | | | 327,578.00 | 327,578.00 | 35,442.85 | 327,578.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 21,400.00 | 21,400.00 | 2,347.64 | 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 | 2,347.64 | 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 | 619,000.00 | 619,000.00 | 48,648.15 | 619,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 831.00 | 831.00 | 670.93 | 831.00 | 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 | 69,248.00 | 69,248.00 | 1,555.15 | 69,248.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 689,079.00 | 689,079.00 | 50,874.23 | 689,079.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,038,057.00 | 1,038,057.00 | 88,664.72 | 1,038,057.00 | | |

| 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 | | | | | | | | |
| 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 | 287,728.00 | 287,728.00 | 86,768.27 | 301,263.45 | (13,535.45) | -4.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 95,830.00 | 95,830.00 | 31,943.32 | 95,830.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 38,621.00 | 38,621.00 | 13,206.66 | 40,121.00 | (1,500.00) | -3.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 422,179.00 | 422,179.00 | 131,918.25 | 437,214.45 | (15,035.45) | -3.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 61,596.00 | 61,596.00 | 19,092.10 | 66,609.03 | (5,013.03) | -8.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 32,482.00 | 32,482.00 | 9,916.36 | 33,663.81 | (1,181.81) | -3.6% |
| Health and Welfare Benefits | | 3401-3402 | 24,281.00 | 24,281.00 | 9,235.95 | 29,604.00 | (5,323.00) | -21.9% |
| Unemployment Insurance | | 3501-3502 | 215.00 | 215.00 | 66.06 | 223.59 | (8.59) | -4.0% |
| Workers' Compensation | | 3601-3602 | 5,731.00 | 5,731.00 | 1,779.55 | 5,930.84 | (199.84) | -3.5% |
| 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 | | | 126,705.00 | 126,705.00 | 40,090.02 | 138,431.27 | (11,726.27) | -9.3% |
| 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 | 15,500.00 | 15,500.00 | 7,494.00 | 16,500.00 | (1,000.00) | -6.5% |
| Noncapitalized Equipment | | 4400 | 8,500.00 | 8,500.00 | 4,030.46 | 8,500.00 | 0.00 | 0.0% |
| Food | | 4700 | 400,000.00 | 400,000.00 | 99,998.84 | 400,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 424,000.00 | 424,000.00 | 111,523.30 | 425,000.00 | (1,000.00) | -0.2% |

| 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 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 | 1,200.00 | 1,200.00 | 99.19 | 1,200.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 360.00 | 360.00 | 160.00 | 462.00 | (102.00) | -28.3% |
| Insurance | | 5400-5450 | 6,500.00 | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 33,500.00 | 33,500.00 | 0.00 | 33,500.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,000.00 | 3,000.00 | 160.00 | 3,000.00 | 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 | (2,900.00) | (2,900.00) | (2,358.15) | (2,731.00) | (169.00) | 5.8% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,000.00 | 20,000.00 | 4,506.05 | 20,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 1,500.00 | 1,500.00 | 307.52 | 1,500.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 63,160.00 | 63,160.00 | 2,874.61 | 63,431.00 | (271.00) | -0.4% |
| 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 | 40,612.00 | 40,612.00 | 0.00 | 38,519.00 | 2,093.00 | 5.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 40,612.00 | 40,612.00 | 0.00 | 38,519.00 | 2,093.00 | 5.2% |
| TOTAL, EXPENDITURES | | | 1,076,656.00 | 1,076,656.00 | 286,406.18 | 1,102,595.72 | | |

| 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 | 2018/19 Projected Year Totals |
|---------------------------|--|--|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 237,481.29 |
| Total, Restricted Balance | | <u>237,481.29</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 | 412,000.00 | 412,000.00 | 107,314.21 | 312,000.00 | (100,000.00) | -24.3% |
| 5) TOTAL, REVENUES | | | 412,000.00 | 412,000.00 | 107,314.21 | 312,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 35,459.00 | 35,459.00 | 11,819.68 | 35,459.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 11,484.00 | 11,484.00 | 3,964.84 | 11,446.00 | 38.00 | 0.3% |
| 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 | 22,000.00 | 22,000.00 | 2,897.82 | 15,500.00 | 6,500.00 | 29.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 378.75 | 90,000.00 | (90,000.00) | New |
| 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 | | | 68,943.00 | 68,943.00 | 19,061.09 | 152,405.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 343,057.00 | 343,057.00 | 88,253.12 | 159,595.00 | | |
| 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 | 323,016.42 | 323,016.42 | 162,719.53 | 162,736.72 | 160,279.70 | 49.6% |
| 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 | | | (323,016.42) | (323,016.42) | (162,719.53) | (162,736.72) | | |

| 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) | | | 20,040.58 | 20,040.58 | (74,466.41) | (3,141.72) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,789,583.53 | 1,789,583.53 | | 1,789,583.53 | 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) | | | 1,789,583.53 | 1,789,583.53 | | 1,789,583.53 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,789,583.53 | 1,789,583.53 | | 1,789,583.53 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,809,624.11 | 1,809,624.11 | | 1,786,441.81 | | |
| 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 Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 1,795,998.47 | 1,795,998.47 | | 1,786,441.81 | | |
| 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 | 13,625.64 | 13,625.64 | | 0.00 | | |
| Reserved for Projects | 0000 | 9780 | 13,625.64 | | | | | |
| Reserved for Projects | 0000 | 9780 | | 13,625.64 | | | | |
| 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% |
| 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% |
| Interest | | 8660 | 12,000.00 | 12,000.00 | 5,000.21 | 12,000.00 | 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 Mitigation/Developer Fees | | 8681 | 400,000.00 | 400,000.00 | 102,314.00 | 300,000.00 | (100,000.00) | -25.0% |
| 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 | | | 412,000.00 | 412,000.00 | 107,314.21 | 312,000.00 | (100,000.00) | -24.3% |
| TOTAL, REVENUES | | | 412,000.00 | 412,000.00 | 107,314.21 | 312,000.00 | | |

| 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 | 35,459.00 | 35,459.00 | 11,819.68 | 35,459.00 | 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 | | | 35,459.00 | 35,459.00 | 11,819.68 | 35,459.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,405.00 | 6,405.00 | 2,134.88 | 6,405.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,712.00 | 2,712.00 | 889.35 | 2,673.00 | 39.00 | 1.4% |
| Health and Welfare Benefits | | 3401-3402 | 1,870.00 | 1,870.00 | 623.15 | 1,870.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 18.00 | 18.00 | 6.01 | 18.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 479.00 | 479.00 | 161.45 | 480.00 | (1.00) | -0.2% |
| 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 | 150.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 11,484.00 | 11,484.00 | 3,964.84 | 11,446.00 | 38.00 | 0.3% |
| 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 | 0.00 | 0.00 | 0.00 | 500.00 | (500.00) | New |
| 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 | 22,000.00 | 22,000.00 | 2,897.82 | 15,000.00 | 7,000.00 | 31.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,000.00 | 22,000.00 | 2,897.82 | 15,500.00 | 6,500.00 | 29.5% |

| 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 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 | 378.75 | 90,000.00 | (90,000.00) | 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 | 378.75 | 90,000.00 | (90,000.00) | New |
| 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 | 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 | | | 68,943.00 | 68,943.00 | 19,061.09 | 152,405.00 | | |

| 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 | 323,016.42 | 323,016.42 | 162,719.53 | 162,736.72 | 160,279.70 | 49.6% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 323,016.42 | 323,016.42 | 162,719.53 | 162,736.72 | 160,279.70 | 49.6% |
| 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) | | | (323,016.42) | (323,016.42) | (162,719.53) | (162,736.72) | | |

| Resource | Description | 2018/19 Projected Year Totals |
|---------------------------|------------------------|--|
| 9010 | Other Restricted Local | 1,786,441.81 |
| Total, Restricted Balance | | <u>1,786,441.81</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 | 6,297.98 | 14,000.00 | 14,000.00 | New |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 6,297.98 | 14,000.00 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 1,690,000.00 | 1,690,000.00 | 615,304.61 | 1,930,000.00 | (240,000.00) | -14.2% |
| 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 | | | 1,690,000.00 | 1,690,000.00 | 615,304.61 | 1,930,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,690,000.00) | (1,690,000.00) | (609,006.63) | (1,916,000.00) | | |
| 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 | 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) | | | (1,690,000.00) | (1,690,000.00) | (609,006.63) | (1,916,000.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,216,537.63 | 2,216,537.63 | | 2,216,537.63 | 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) | | | 2,216,537.63 | 2,216,537.63 | | 2,216,537.63 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,216,537.63 | 2,216,537.63 | | 2,216,537.63 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 526,537.63 | 526,537.63 | | 300,537.63 | | |
| 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 Items | | 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 | 526,537.63 | 526,537.63 | | 300,537.63 | | |
| Reserved for Capital Projects | 0000 | 9780 | 526,537.63 | | | | | |
| Reserved for Capital Projects | 0000 | 9780 | | 526,537.63 | | | | |
| Reserved for Capital Projects | 0000 | 9780 | | | | 300,537.63 | | |
| 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 | 6,297.98 | 14,000.00 | 14,000.00 | 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 | | | 0.00 | 0.00 | 6,297.98 | 14,000.00 | 14,000.00 | New |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 6,297.98 | 14,000.00 | | |

| 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 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,690,000.00 | 1,690,000.00 | 615,304.61 | 1,930,000.00 | (240,000.00) | -14.2% |
| 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 | | | 1,690,000.00 | 1,690,000.00 | 615,304.61 | 1,930,000.00 | (240,000.00) | -14.2% |
| 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 | | | 1,690,000.00 | 1,690,000.00 | 615,304.61 | 1,930,000.00 | | |

| 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 | 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 | | | | | | | | |
| 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% |
| (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 | | |

| 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 | 810,000.00 | 810,000.00 | 1,902.84 | 810,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 810,000.00 | 810,000.00 | 1,902.84 | 810,000.00 | | |
| 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 | 50,000.00 | 50,000.00 | 13,083.25 | 22,306.00 | 27,694.00 | 55.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | (1,200.00) | 1,200.00 | New |
| 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 | | | 50,000.00 | 50,000.00 | 13,083.25 | 21,106.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 760,000.00 | 760,000.00 | (11,180.41) | 788,894.00 | | |
| 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 | 542,972.34 | 542,972.34 | 707,145.48 | 707,183.29 | (164,210.95) | -30.2% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 2,306.00 | 570,000.00 | 570,000.00 | New |
| 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 | | | (542,972.34) | (542,972.34) | (704,839.48) | (137,183.29) | | |

| 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) | | | 217,027.66 | 217,027.66 | (716,019.89) | 651,710.71 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,176,999.00 | 1,176,999.00 | | 1,176,999.00 | 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) | | | 1,176,999.00 | 1,176,999.00 | | 1,176,999.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,176,999.00 | 1,176,999.00 | | 1,176,999.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,394,026.66 | 1,394,026.66 | | 1,828,709.71 | | |
| 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 Items | | 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 | 1,394,026.66 | 1,394,026.66 | | 1,828,709.71 | | |
| Reserved for Projects (Comm Fac Dist) | 0000 | 9780 | 1,394,026.66 | | | | | |
| Reserved for Projects (Comm Fac Dist) | 0000 | 9780 | | 1,394,026.66 | | | | |
| Reserved for Projects (Comm Fac Dist) | 0000 | 9780 | | | | 1,828,709.71 | | |
| 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 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 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 | 10,000.00 | 10,000.00 | 1,902.84 | 10,000.00 | 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% |
| 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 | | | 810,000.00 | 810,000.00 | 1,902.84 | 810,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 810,000.00 | 810,000.00 | 1,902.84 | 810,000.00 | | |

| 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 | 50,000.00 | 50,000.00 | 13,083.25 | 22,306.00 | 27,694.00 | 55.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 50,000.00 | 50,000.00 | 13,083.25 | 22,306.00 | 27,694.00 | 55.4% |

| 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 Column B & D (F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | (1,200.00) | 1,200.00 | 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 | 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 | (1,200.00) | 1,200.00 | 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 | 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 | | | 50,000.00 | 50,000.00 | 13,083.25 | 21,106.00 | | |

| 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 | 542,972.34 | 542,972.34 | 707,145.48 | 707,183.29 | (164,210.95) | -30.2% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 542,972.34 | 542,972.34 | 707,145.48 | 707,183.29 | (164,210.95) | -30.2% |
| 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 | 2,306.00 | 570,000.00 | 570,000.00 | New |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 2,306.00 | 570,000.00 | 570,000.00 | New |
| 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) | | | (542,972.34) | (542,972.34) | (704,839.48) | (137,183.29) | | |

| 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 | 1,911,356.28 | 1,911,356.28 | 2,922.45 | 1,911,356.28 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,911,356.28 | 1,911,356.28 | 2,922.45 | 1,911,356.28 | | |
| 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 | 1,906,356.28 | 1,906,356.28 | 1,607,707.48 | 1,906,356.28 | 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 | | | 1,906,356.28 | 1,906,356.28 | 1,607,707.48 | 1,906,356.28 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,000.00 | 5,000.00 | (1,604,785.03) | 5,000.00 | | |
| 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 | 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) | | | 5,000.00 | 5,000.00 | (1,604,785.03) | 5,000.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,996,963.74 | 1,996,963.74 | | 1,996,963.74 | 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) | | | 1,996,963.74 | 1,996,963.74 | | 1,996,963.74 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,996,963.74 | 1,996,963.74 | | 1,996,963.74 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,001,963.74 | 2,001,963.74 | | 2,001,963.74 | | |
| 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 Items | | 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 | 2,001,963.74 | 2,001,963.74 | | 2,001,963.74 | | |
| Debt Service | 0000 | 9780 | 2,001,963.74 | | | | | |
| Debt Service | 0000 | 9780 | | 2,001,963.74 | | | | |
| Debt Service | 0000 | 9780 | | | | 2,001,963.74 | | |
| 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 | 1,906,356.28 | 1,906,356.28 | 0.00 | 1,906,356.28 | 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% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,000.00 | 5,000.00 | 2,922.45 | 5,000.00 | 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% |
| 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 | | | 1,911,356.28 | 1,911,356.28 | 2,922.45 | 1,911,356.28 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,911,356.28 | 1,911,356.28 | 2,922.45 | 1,911,356.28 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 1,315,867.53 | 1,315,867.53 | 590,488.75 | 590,488.75 | 725,378.78 | 55.1% |
| Bond Interest and Other Service Charges | | 7434 | 590,488.75 | 590,488.75 | 1,017,218.73 | 1,315,867.53 | (725,378.78) | -122.8% |
| 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) | | | 1,906,356.28 | 1,906,356.28 | 1,607,707.48 | 1,906,356.28 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,906,356.28 | 1,906,356.28 | 1,607,707.48 | 1,906,356.28 | | |

| 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: 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 | 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) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| 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 | (363.39) | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | (363.39) | 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 | 865,988.76 | 865,988.76 | 630,405.69 | 869,920.01 | (3,931.25) | -0.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 865,988.76 | 865,988.76 | 630,405.69 | 869,920.01 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (865,988.76) | (865,988.76) | (630,769.08) | (869,920.01) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 865,988.76 | 865,988.76 | 869,865.01 | 869,920.01 | 3,931.25 | 0.5% |
| 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 | | | 865,988.76 | 865,988.76 | 869,865.01 | 869,920.01 | | |

| 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 | 239,095.93 | 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 Items | | 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 | (363.39) | 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 | (363.39) | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | (363.39) | 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 | 480,988.76 | 480,988.76 | 245,405.69 | 484,920.01 | (3,931.25) | -0.8% |
| Other Debt Service - Principal | | 7439 | 385,000.00 | 385,000.00 | 385,000.00 | 385,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 865,988.76 | 865,988.76 | 630,405.69 | 869,920.01 | (3,931.25) | -0.5% |
| TOTAL, EXPENDITURES | | | 865,988.76 | 865,988.76 | 630,405.69 | 869,920.01 | | |

| 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 | 865,988.76 | 865,988.76 | 869,865.01 | 869,920.01 | 3,931.25 | 0.5% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 865,988.76 | 865,988.76 | 869,865.01 | 869,920.01 | 3,931.25 | 0.5% |
| 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) | | | 865,988.76 | 865,988.76 | 869,865.01 | 869,920.01 | | |

| 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) | 3,523.16 | 3,523.16 | 3,525.04 | 3,526.74 | 3.58 | 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) | 3,523.16 | 3,523.16 | 3,525.04 | 3,526.74 | 3.58 | 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 | 24.74 | 24.74 | 24.74 | 24.74 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 1.42 | 1.42 | 1.42 | 1.42 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary 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) | 26.16 | 26.16 | 26.16 | 26.16 | 0.00 | 0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 3,549.32 | 3,549.32 | 3,551.20 | 3,552.90 | 3.58 | 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 | | | 2018-19 Expenditures |
|---|---|---------------------------------|--------------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 37,257,322.85 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 1,420,005.02 |
| 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 | 1,027,513.04 |
| 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 | 1,152.00 |
| 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) | | | | 1,028,665.04 |
| 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 | 64,538.72 |
| 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) | | | | 34,873,191.51 |

| Section II - Expenditures Per ADA | | 2018-19 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | 3,551.20 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 9,820.11 |
| 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.) | 33,253,284.66 | 9,343.54 |
| 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) | 33,253,284.66 | 9,343.54 |
| B. Required effort (Line A.2 times 90%) | 29,927,956.19 | 8,409.19 |
| C. Current year expenditures (Line I.E and Line II.B) | 34,873,191.51 | 9,820.11 |
| 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 2020-21 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) 1,206,491.00
- 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) 29,570,130.17

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) 4.08%

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) | 1,447,994.18 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 238,104.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 28,000.00 |
| 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) | 137,281.17 |
| 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) | 1,851,379.35 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 421,787.17 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,273,166.52 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 23,329,757.59 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 3,643,078.59 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 2,993,334.61 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 127,694.36 |
| 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) | 518,989.00 |
| 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) | 20,353.00 |
| 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) | 3,227,453.31 |
| 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) | 1,064,076.72 |
| 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) | 34,924,737.18 |

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) | 5.30% |
|---|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18) | 6.51% |
|---|-------|

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>1,851,379.35</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(165,316.69)</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 (3.62%) times Part III, Line B18); zero if negative | <u>421,787.17</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.62%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>421,787.17</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>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</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>421,787.17</u> |

Approved indirect cost rate: 3.62%
Highest rate used in any program: 3.62%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 319,843.21 | 11,486.00 | 3.59% |
| 01 | 3310 | 877,256.00 | 31,756.00 | 3.62% |
| 01 | 4035 | 81,027.93 | 2,929.00 | 3.61% |
| 01 | 4127 | 14,434.00 | 522.00 | 3.62% |
| 01 | 4201 | 3,912.02 | 137.98 | 3.53% |
| 01 | 4203 | 20,590.59 | 411.27 | 2.00% |
| 01 | 5640 | 53,754.02 | 1,945.00 | 3.62% |
| 01 | 6500 | 2,715,045.00 | 98,284.00 | 3.62% |
| 01 | 6512 | 205,998.00 | 7,457.00 | 3.62% |
| 01 | 8150 | 723,176.00 | 26,178.00 | 3.62% |
| 13 | 5310 | 1,064,076.72 | 38,519.00 | 3.62% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 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 | 29,656,243.00 | 2.63% | 30,437,615.00 | 2.11% | 31,078,587.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 1,323,461.00 | -48.98% | 675,237.00 | 0.00% | 675,237.00 |
| 4. Other Local Revenues | 8600-8799 | 370,978.70 | 0.00% | 370,979.00 | 0.00% | 370,979.00 |
| 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 | (3,510,529.00) | 2.91% | (3,612,735.00) | 3.38% | (3,734,987.00) |
| 6. Total (Sum lines A1 thru A5c) | | 27,840,153.70 | 0.11% | 27,871,096.00 | 1.86% | 28,389,816.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 14,813,209.87 | | 15,119,060.87 |
| b. Step & Column Adjustment | | | | 305,851.00 | | 307,381.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 14,813,209.87 | 2.06% | 15,119,060.87 | 2.03% | 15,426,441.87 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,854,911.33 | | 4,955,454.33 |
| b. Step & Column Adjustment | | | | 100,543.00 | | 102,609.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,854,911.33 | 2.07% | 4,955,454.33 | 2.07% | 5,058,063.33 |
| 3. Employee Benefits | 3000-3999 | 5,888,434.42 | 6.73% | 6,284,564.00 | 5.64% | 6,639,183.00 |
| 4. Books and Supplies | 4000-4999 | 911,820.04 | -22.56% | 706,153.00 | 0.00% | 706,153.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,868,017.94 | 0.00% | 1,868,018.00 | 0.00% | 1,868,018.00 |
| 6. Capital Outlay | 6000-6999 | 1,002,028.04 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 210,081.00 | 3.06% | 216,515.00 | 0.00% | 216,516.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (219,625.25) | 5.12% | (230,868.00) | 0.00% | (230,868.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 29,328,877.39 | -1.40% | 28,918,897.20 | 2.64% | 29,683,507.20 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,488,723.69) | | (1,047,801.20) | | (1,293,691.20) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 6,272,125.45 | | 4,783,401.76 | | 3,735,600.56 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,783,401.76 | | 3,735,600.56 | | 2,441,909.36 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 58,064.24 | | 32,715.34 | | 19,107.67 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 3,607,617.52 | | 2,615,802.22 | | 1,309,113.69 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,117,720.00 | | 1,087,083.00 | | 1,113,688.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,783,401.76 | | 3,735,600.56 | | 2,441,909.36 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 1,117,720.00 | | 1,087,083.00 | | 1,113,688.00 |
| 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 | | 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 (Sum lines E1a thru E2c) | | | | | | |
| | | 1,117,720.00 | | 1,087,083.00 | | 1,113,688.00 |
| 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. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 758,747.00 | -11.12% | 674,399.00 | 0.00% | 674,399.00 |
| 3. Other State Revenues | 8300-8599 | 1,814,851.00 | -7.32% | 1,681,977.00 | 0.00% | 1,681,977.00 |
| 4. Other Local Revenues | 8600-8799 | 1,348,059.57 | 0.00% | 1,348,060.00 | 0.00% | 1,348,060.00 |
| 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 | 3,510,529.00 | 2.91% | 3,612,735.00 | 3.38% | 3,734,987.00 |
| 6. Total (Sum lines A1 thru A5c) | | 7,432,186.57 | -1.55% | 7,317,171.00 | 1.67% | 7,439,423.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,509,356.04 | | 1,529,463.04 |
| b. Step & Column Adjustment | | | | 20,107.00 | | 30,589.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,509,356.04 | 1.33% | 1,529,463.04 | 2.00% | 1,560,052.04 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,438,594.00 | | 1,445,751.00 |
| b. Step & Column Adjustment | | | | 7,157.00 | | 28,915.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,438,594.00 | 0.50% | 1,445,751.00 | 2.00% | 1,474,666.00 |
| 3. Employee Benefits | 3000-3999 | 2,272,115.51 | 2.99% | 2,340,044.00 | 2.68% | 2,402,791.00 |
| 4. Books and Supplies | 4000-4999 | 830,967.73 | -36.12% | 530,847.00 | 0.00% | 530,847.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,404,319.93 | -27.35% | 1,020,282.00 | 0.00% | 1,020,282.00 |
| 6. Capital Outlay | 6000-6999 | 25,485.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 266,501.00 | 1.19% | 269,679.00 | 0.00% | 269,678.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 181,106.25 | 0.00% | 181,106.00 | 0.00% | 181,106.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 7,928,445.46 | -7.71% | 7,317,172.04 | 1.67% | 7,439,422.04 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (496,258.89) | | (1.04) | | 0.96 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 683,408.12 | | 187,149.23 | | 187,148.19 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 187,149.23 | | 187,148.19 | | 187,149.15 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 187,149.23 | | 187,148.19 | | 187,149.15 |
| 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 | | 187,149.23 | | 187,148.19 | | 187,149.15 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 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. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 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 | 29,656,243.00 | 2.63% | 30,437,615.00 | 2.11% | 31,078,587.00 |
| 2. Federal Revenues | 8100-8299 | 758,747.00 | -11.12% | 674,399.00 | 0.00% | 674,399.00 |
| 3. Other State Revenues | 8300-8599 | 3,138,312.00 | -24.89% | 2,357,214.00 | 0.00% | 2,357,214.00 |
| 4. Other Local Revenues | 8600-8799 | 1,719,038.27 | 0.00% | 1,719,039.00 | 0.00% | 1,719,039.00 |
| 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) | | 35,272,340.27 | -0.24% | 35,188,267.00 | 1.82% | 35,829,239.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 16,322,565.91 | | 16,648,523.91 |
| b. Step & Column Adjustment | | | | 325,958.00 | | 337,970.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 16,322,565.91 | 2.00% | 16,648,523.91 | 2.03% | 16,986,493.91 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,293,505.33 | | 6,401,205.33 |
| b. Step & Column Adjustment | | | | 107,700.00 | | 131,524.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,293,505.33 | 1.71% | 6,401,205.33 | 2.05% | 6,532,729.33 |
| 3. Employee Benefits | 3000-3999 | 8,160,549.93 | 5.69% | 8,624,608.00 | 4.84% | 9,041,974.00 |
| 4. Books and Supplies | 4000-4999 | 1,742,787.77 | -29.02% | 1,237,000.00 | 0.00% | 1,237,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,272,337.87 | -11.74% | 2,888,300.00 | 0.00% | 2,888,300.00 |
| 6. Capital Outlay | 6000-6999 | 1,027,513.04 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 476,582.00 | 2.02% | 486,194.00 | 0.00% | 486,194.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (38,519.00) | 29.19% | (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) | | 37,257,322.85 | -2.74% | 36,236,069.24 | 2.45% | 37,122,929.24 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (1,984,982.58) | | (1,047,802.24) | | (1,293,690.24) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 6,955,533.57 | | 4,970,550.99 | | 3,922,748.75 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,970,550.99 | | 3,922,748.75 | | 2,629,058.51 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 58,064.24 | | 32,715.34 | | 19,107.67 |
| b. Restricted | 9740 | 187,149.23 | | 187,148.19 | | 187,149.15 |
| 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 | 3,607,617.52 | | 2,615,802.22 | | 1,309,113.69 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 1,117,720.00 | | 1,087,083.00 | | 1,113,688.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,970,550.99 | | 3,922,748.75 | | 2,629,058.51 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 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 | 1,117,720.00 | | 1,087,083.00 | | 1,113,688.00 |
| 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) | | 1,117,720.00 | | 1,087,083.00 | | 1,113,688.00 |
| 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)) | | | | | | |
| | | 3,525.04 | | 3,526.74 | | 3,507.52 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 37,257,322.85 | | 36,236,069.24 | | 37,122,929.24 |
| 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) | | 37,257,322.85 | | 36,236,069.24 | | 37,122,929.24 |
| 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) | | 1,117,719.69 | | 1,087,082.08 | | 1,113,687.88 |
| 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) | | 1,117,719.69 | | 1,087,082.08 | | 1,113,687.88 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

First Interim
2018-19 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 | 2,731.00 | 0.00 | 0.00 | (38,519.00) | | | | |
| 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 | (2,731.00) | 38,519.00 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 251 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 162,736.72 | | |
| 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 | | | | | 0.00 | 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 | 707,183.29 | | |
| Fund Reconciliation | | | | | | | | |
| 511 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 869,920.01 | 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
2018-19 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 | 2,731.00 | (2,731.00) | 38,519.00 | (38,519.00) | 869,920.01 | 869,920.01 | | |

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 (2018-19) | District Regular | 3,523.16 | 3,526.74 | |
| | Charter School | 0.00 | 0.00 | |
| | Total ADA | 3,523.16 | 3,526.74 | 0.1% |
| 1st Subsequent Year (2019-20) | District Regular | 3,395.97 | 3,526.74 | |
| | Charter School | 0.00 | 0.00 | |
| | Total ADA | 3,395.97 | 3,526.74 | 3.9% |
| 2nd Subsequent Year (2020-21) | District Regular | 3,395.00 | 3,507.52 | |
| | Charter School | 0.00 | 0.00 | |
| | Total ADA | 3,395.00 | 3,507.52 | 3.3% |

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)

District enrollment has been up for 18-19 over adopted budget projections, which increased the projected funded ADA for 19-20 & 20-21, as we are still in declining enrollment and are projected to be funded at the prior year ADA.

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 (2018-19) | | | | |
| District Regular | 3,494 | 3,632 | | |
| Charter School | 0 | 0 | | |
| Total Enrollment | 3,494 | 3,632 | 3.9% | Not Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 3,501 | 3,617 | | |
| Charter School | 0 | 0 | | |
| Total Enrollment | 3,501 | 3,617 | 3.3% | Not Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 3,486 | 3,557 | | |
| Charter School | 0 | 0 | | |
| Total Enrollment | 3,486 | 3,557 | 2.0% | 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)

District enrollment has been up for 18-19 over adopted budget projections, which increased the projected enrollment for 19-20 as well.

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 (2015-16) | | | |
| District Regular | 3,566 | 3,672 | |
| Charter School | | | |
| Total ADA/Enrollment | 3,566 | 3,672 | 97.1% |
| Second Prior Year (2016-17) | | | |
| District Regular | 3,615 | 3,720 | |
| Charter School | | | |
| Total ADA/Enrollment | 3,615 | 3,720 | 97.2% |
| First Prior Year (2017-18) | | | |
| District Regular | 3,522 | 3,629 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 3,522 | 3,629 | 97.1% |
| Historical Average Ratio: | | | 97.1% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 97.6% |

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 (2018-19) | | | | |
| District Regular | 3,525 | 3,632 | | |
| Charter School | 0 | 0 | | |
| Total ADA/Enrollment | 3,525 | 3,632 | 97.1% | Met |
| 1st Subsequent Year (2019-20) | | | | |
| District Regular | 3,508 | 3,617 | | |
| Charter School | | 0 | | |
| Total ADA/Enrollment | 3,508 | 3,617 | 97.0% | Met |
| 2nd Subsequent Year (2020-21) | | | | |
| District Regular | 3,450 | 3,557 | | |
| Charter School | | 0 | | |
| Total ADA/Enrollment | 3,450 | 3,557 | 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 (2018-19) | 29,473,542.00 | 29,729,165.00 | 0.9% | Met |
| 1st Subsequent Year (2019-20) | 29,226,730.00 | 30,510,537.00 | 4.4% | Not Met |
| 2nd Subsequent Year (2020-21) | 29,941,174.00 | 31,151,903.00 | 4.0% | 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)

District enrollment has increased in 18-19 over the projected enrollment at adopted budget. Since we are still in declining enrollment and are projected to be funded at the prior year ADA, this increases our LCFF funding for 19-20 and 20-21.

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 (2015-16) | 23,219,597.90 | 25,590,681.01 | 90.7% |
| Second Prior Year (2016-17) | 23,937,149.96 | 27,017,755.80 | 88.6% |
| First Prior Year (2017-18) | 24,836,020.77 | 27,708,847.03 | 89.6% |
| Historical Average Ratio: | | | 89.6% |

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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): | 86.6% to 92.6% | 86.6% to 92.6% | 86.6% to 92.6% |

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 (2018-19) | 25,556,555.62 | 29,328,877.39 | 87.1% | Met |
| 1st Subsequent Year (2019-20) | 26,359,079.20 | 28,918,897.20 | 91.1% | Met |
| 2nd Subsequent Year (2020-21) | 27,123,688.20 | 29,683,507.20 | 91.4% | 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 (2018-19) | 712,411.51 | 758,747.00 | 6.5% | Yes |
| 1st Subsequent Year (2019-20) | 651,330.00 | 674,399.00 | 3.5% | No |
| 2nd Subsequent Year (2020-21) | 651,330.00 | 674,399.00 | 3.5% | No |

Explanation:
(required if Yes)

Since budget adoption, we have received a new Title IV allocation (\$14,956), increases to Title I, II, III current year allocation (\$18,119), and additional carryover amounts for Title I, II, III (\$23,266).

| | | | | |
|--|--------------|--------------|--------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2018-19) | 3,664,803.00 | 3,138,312.00 | -14.4% | Yes |
| 1st Subsequent Year (2019-20) | 2,320,361.00 | 2,357,214.00 | 1.6% | No |
| 2nd Subsequent Year (2020-21) | 2,320,361.00 | 2,357,214.00 | 1.6% | No |

Explanation:
(required if Yes)

Since budget adoption, our allocation increases for Lottery programs (\$36,786) were offset by a large reduction in the one time state funding allocation, a reduction of \$563,344.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2018-19) | 1,388,100.00 | 1,719,038.27 | 23.8% | Yes |
| 1st Subsequent Year (2019-20) | 1,388,100.00 | 1,719,039.00 | 23.8% | Yes |
| 2nd Subsequent Year (2020-21) | 1,388,100.00 | 1,719,039.00 | 23.8% | Yes |

Explanation:
(required if Yes)

Donations are recorded as one time revenues in current year as they are received.

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2018-19) | 1,559,546.00 | 1,742,787.77 | 11.7% | Yes |
| 1st Subsequent Year (2019-20) | 983,153.00 | 1,237,000.00 | 25.8% | Yes |
| 2nd Subsequent Year (2020-21) | 983,153.00 | 1,237,000.00 | 25.8% | Yes |

Explanation:
(required if Yes)

Donations are recorded as one time expenditures in current year as revenue is received.

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2018-19) | 2,576,746.51 | 3,272,337.87 | 27.0% | Yes |
| 1st Subsequent Year (2019-20) | 2,518,058.00 | 2,888,300.00 | 14.7% | Yes |
| 2nd Subsequent Year (2020-21) | 2,518,058.00 | 2,888,300.00 | 14.7% | Yes |

Explanation:
(required if Yes)

Donations are recorded as one time expenditures in current year as revenue is received. For 18-19, we have incurred some one time expenses in this category, which increased more than normal.

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 (2018-19) | 5,765,314.51 | 5,616,097.27 | -2.6% | Met |
| 1st Subsequent Year (2019-20) | 4,359,791.00 | 4,750,652.00 | 9.0% | Not Met |
| 2nd Subsequent Year (2020-21) | 4,359,791.00 | 4,750,652.00 | 9.0% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2018-19) | 4,136,292.51 | 5,015,125.64 | 21.2% | Not Met |
| 1st Subsequent Year (2019-20) | 3,501,211.00 | 4,125,300.00 | 17.8% | Not Met |
| 2nd Subsequent Year (2020-21) | 3,501,211.00 | 4,125,300.00 | 17.8% | 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)

Since budget adoption, we have received a new Title IV allocation (\$14,956), increases to Title I, II, III current year allocation (\$18,119), and additional carryover amounts for Title I, II, III (\$23,266).

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Since budget adoption, our allocation increases for Lottery programs (\$36,786) were offset by a large reduction in the one time state funding allocation, a reduction of \$563,344.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Donations are recorded as one time revenues in current year as they are received.

- 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)

Donations are recorded as one time expenditures in current year as revenue is received.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

Donations are recorded as one time expenditures in current year as revenue is received. For 18-19, we have incurred some one time expenses in this category, which increased more than normal.

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

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

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total 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, if applicable, 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 | 745,146.46 | 774,839.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Lines 2c/3e) | | 817,701.00 | |

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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 | | | 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) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2018-19) | (1,488,723.69) | 29,328,877.39 | 5.1% | Not Met |
| 1st Subsequent Year (2019-20) | (1,047,801.20) | 28,918,897.20 | 3.6% | Not Met |
| 2nd Subsequent Year (2020-21) | (1,293,691.20) | 29,683,507.20 | 4.4% | 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. The District is currently in the process of mitigating the deficit by instituting a 'soft' hiring freeze and is working on some other cost saving measures whi should should be showing some savings by 2nd Interim and for the 19-20 budget.

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 (2018-19) | 4,970,550.99 | Met |
| 1st Subsequent Year (2019-20) | 3,922,748.75 | Met |
| 2nd Subsequent Year (2020-21) | 2,629,058.51 | 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 (2018-19) | 4,254,576.00 | 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 \$67,000 (greater of) | 0 | to | 300 |
| 4% or \$67,000 (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 Stabilization Arrangements, Reserve for Economic Uncertainties, and 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 3,525 | 3,527 | 3,508 |
| 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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

| | Current Year Projected Year Totals (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 37,257,322.85 | 36,236,069.24 | 37,122,929.24 |
| 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) | 37,257,322.85 | 36,236,069.24 | 37,122,929.24 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 1,117,719.69 | 1,087,082.08 | 1,113,687.88 |
| 6. Reserve Standard - by Amount (\$67,000 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) | 1,117,719.69 | 1,087,082.08 | 1,113,687.88 |

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 1,117,720.00 | 1,087,083.00 | 1,113,688.00 |
| 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 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 1,117,720.00 | 1,087,083.00 | 1,113,688.00 |
| 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): | 1,117,719.69 | 1,087,082.08 | 1,113,687.88 |
| 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 (2018-19) | (3,213,632.00) | (3,510,529.00) | 9.2% | 296,897.00 | Not Met |
| 1st Subsequent Year (2019-20) | (3,427,321.00) | (3,612,735.00) | 5.4% | 185,414.00 | Not Met |
| 2nd Subsequent Year (2020-21) | (3,526,572.00) | (3,734,987.00) | 5.9% | 208,415.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2020-21) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2018-19) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2019-20) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2020-21) | 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)

For 18-19, the District incurred some high one time costs, as well as increased ongoing costs, which significantly increased the contribution to Special Education. For 19-20 & 20-21, salary & benefit costs continue to rise with the increases in PERS & STRS contributions thereby making the contributions higher, as well.

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, 2018 |
|-------------------------------|----------------------|---|--|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | 22 | FD 49 / Object 8622 | FD 49 / Object 7438, 7439 | 12,290,000 |
| General Obligation Bonds | 14 | FD 51 / Object 8611, 8612, 8613, 8614, 8629 | FD 51 / Object 7433, 7434 | 20,036,045 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | FD 01 / Object 8011 | FD 01 / Objects 2100, 2200, 2300, 2400 | 39,695 |

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, 2018 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 32,365,740 |

| Type of Commitment (continued) | Prior Year (2017-18) Annual Payment (P & I) | Current Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--------------------------------|---|---|--|--|
| Capital Leases | | | | |
| Certificates of Participation | 520,674 | 865,775 | 873,825 | 877,694 |
| General Obligation Bonds | 1,826,690 | 1,901,516 | 1,985,541 | 2,009,254 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2017-18) Annual Payment (P & I) | Current Year (2018-19) Annual Payment (P & I) | 1st Subsequent Year (2019-20) Annual Payment (P & I) | 2nd Subsequent Year (2020-21) Annual Payment (P & I) |
|--|---|---|--|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 2,347,364 | 2,767,291 | 2,859,366 | 2,886,948 |
| Has total annual payment increased over prior year (2017-18)? | | 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)

GO Bond Payments increase as per schedule.

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)

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|--|--|---------------|
| a. Total OPEB liability | | |
| b. OPEB plan(s) fiduciary net position (if applicable) | | |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | | |
| e. 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 actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | |
| Current Year (2018-19) | | |
| 1st Subsequent Year (2019-20) | | |
| 2nd Subsequent Year (2020-21) | | |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2018-19) | | 0.00 |
| 1st Subsequent Year (2019-20) | | |
| 2nd Subsequent Year (2020-21) | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2018-19) | | |
| 1st Subsequent Year (2019-20) | | |
| 2nd Subsequent Year (2020-21) | | |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2018-19) | | |
| 1st Subsequent Year (2019-20) | | |
| 2nd Subsequent Year (2020-21) | | |

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 (2018-19) | | |
| 1st Subsequent Year (2019-20) | | |
| 2nd Subsequent Year (2020-21) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2018-19) | | |
| 1st Subsequent Year (2019-20) | | |
| 2nd Subsequent Year (2020-21) | | |

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all 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) (2017-18) | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 175.5 | 174.2 | 173.6 | 173.6 |

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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

| |
|---------|
| 163,393 |
|---------|

7. Amount included for any tentative salary schedule increases

| Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 |

Certificated (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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |
| | | |

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?

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

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

Certificated (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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

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) (2017-18) | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 140.8 | 134.3 | 133.6 | 133.6 |

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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:

| | | |
|--|--|--|
| | | |
| | | |

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

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) (2017-18) | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 29.8 | 29.8 | 27.8 | 27.8 |

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 (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|---|---------------------------|----------------------------------|----------------------------------|
| 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 | | | |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step and column over prior year | | | |

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

| | Current Year (2018-19) | 1st Subsequent Year (2019-20) | 2nd Subsequent Year (2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

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 | | | | | | | | | 277 |
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 363,426.00 | 0.00 | 0.00 | 0.00 | 0.00 | 248,494.00 | 714,100.44 | | 1,326,020.44 |
| 2000-2999 | Classified Salaries | 46,924.00 | 0.00 | 0.00 | 0.00 | 0.00 | 664,602.51 | 297,406.15 | | 1,008,932.66 |
| 3000-3999 | Employee Benefits | 134,471.00 | 0.00 | 0.00 | 0.00 | 0.00 | 337,382.96 | 405,582.23 | | 877,436.19 |
| 4000-4999 | Books and Supplies | 10,905.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,400.00 | 17,069.00 | | 29,374.00 |
| 5000-5999 | Services and Other Operating Expenditures | 70,770.41 | 0.00 | 0.00 | 0.00 | 0.00 | 48,154.00 | 704,157.00 | | 823,081.41 |
| 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 | 626,496.41 | 0.00 | 0.00 | 0.00 | 0.00 | 1,300,033.47 | 2,138,314.82 | 0.00 | 4,064,844.70 |
| 7310 | Transfers of Indirect Costs | 137,497.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,928.00 | | 140,425.00 |
| 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 | 137,497.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,928.00 | 0.00 | 140,425.00 |
| | TOTAL COSTS | 763,993.41 | 0.00 | 0.00 | 0.00 | 0.00 | 1,300,033.47 | 2,141,242.82 | 0.00 | 4,205,269.70 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 363,426.00 | 0.00 | 0.00 | 0.00 | 0.00 | 248,494.00 | 714,100.44 | | 1,326,020.44 |
| 2000-2999 | Classified Salaries | 46,924.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,100.51 | 297,406.15 | | 362,430.66 |
| 3000-3999 | Employee Benefits | 134,471.00 | 0.00 | 0.00 | 0.00 | 0.00 | 106,628.96 | 405,582.23 | | 646,682.19 |
| 4000-4999 | Books and Supplies | 10,905.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,400.00 | 17,069.00 | | 29,374.00 |
| 5000-5999 | Services and Other Operating Expenditures | 70,770.41 | 0.00 | 0.00 | 0.00 | 0.00 | 48,154.00 | 704,157.00 | | 823,081.41 |
| 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 | 626,496.41 | 0.00 | 0.00 | 0.00 | 0.00 | 422,777.47 | 2,138,314.82 | 0.00 | 3,187,588.70 |
| 7310 | Transfers of Indirect Costs | 105,741.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,928.00 | | 108,669.00 |
| 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 | 105,741.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,928.00 | 0.00 | 108,669.00 |
| | TOTAL BEFORE OBJECT 8980 | 732,237.41 | 0.00 | 0.00 | 0.00 | 0.00 | 422,777.47 | 2,141,242.82 | 0.00 | 3,296,257.70 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 655,959.00 |
| | TOTAL COSTS | | | | | | | | | 3,952,216.70 |

| 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 | 308.00 | | 308.00 | |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,173.51 | 47,505.15 | | 48,678.66 | |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 311.96 | 22,773.08 | | 23,085.04 | |
| 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 | 11,340.00 | | 11,340.00 | |
| 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 | 1,485.47 | 81,926.23 | 0.00 | 83,411.70 | |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,928.00 | | 2,928.00 | |
| 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 | 2,928.00 | 0.00 | 2,928.00 | |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,485.47 | 84,854.23 | 0.00 | 86,339.70 | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | | | 655,959.00 |
| 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) | | | | | | | | | | 2,212,605.00 |
| | TOTAL COSTS | | | | | | | | | | 2,954,903.70 |

* 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 | | | | | | | | | 277 | |
| TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 296,790.54 | 0.00 | 0.00 | 0.00 | 0.00 | 264,060.05 | 689,569.52 | | 1,250,420.11 | |
| 2000-2999 | Classified Salaries | 49,016.89 | 0.00 | 0.00 | 0.00 | 0.00 | 629,094.97 | 326,846.36 | | 1,004,958.22 | |
| 3000-3999 | Employee Benefits | 113,761.31 | 0.00 | 0.00 | 0.00 | 0.00 | 312,928.53 | 374,289.60 | | 800,979.44 | |
| 4000-4999 | Books and Supplies | 7,716.39 | 0.00 | 0.00 | 0.00 | 0.00 | 334.17 | 18,691.27 | | 26,741.83 | |
| 5000-5999 | Services and Other Operating Expenditures | 68,068.05 | 0.00 | 0.00 | 0.00 | 2,245.87 | 985.87 | 483,371.80 | | 554,671.59 | |
| 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 | 535,353.18 | 0.00 | 0.00 | 0.00 | 2,245.87 | 1,207,403.59 | 1,892,768.55 | 0.00 | 3,637,771.19 | |
| 7310 | Transfers of Indirect Costs | 160,981.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 160,981.66 | |
| 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 | 160,981.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 160,981.66 | |
| | TOTAL COSTS | 696,334.84 | 0.00 | 0.00 | 0.00 | 2,245.87 | 1,207,403.59 | 1,892,768.55 | 0.00 | 3,798,752.85 | |
| 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 | 619,241.27 | 0.00 | | 619,241.27 | |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210,370.10 | 0.00 | | 210,370.10 | |
| 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 | 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 | 829,611.37 | 0.00 | 0.00 | 829,611.37 | |
| 7310 | Transfers of Indirect Costs | 39,074.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 39,074.00 | |
| 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 | 39,074.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,074.00 | |
| | TOTAL BEFORE OBJECT 8980 | 39,074.00 | 0.00 | 0.00 | 0.00 | 0.00 | 829,611.37 | 0.00 | 0.00 | 868,685.37 | |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | | 615,632.37 |
| | TOTAL COSTS | | | | | | | | | | 253,053.00 |

| 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 | 296,790.54 | 0.00 | 0.00 | 0.00 | 0.00 | 264,060.05 | 689,569.52 | | 1,250,420.11 |
| 2000-2999 | Classified Salaries | 49,016.89 | 0.00 | 0.00 | 0.00 | 0.00 | 9,853.70 | 326,846.36 | | 385,716.95 |
| 3000-3999 | Employee Benefits | 113,761.31 | 0.00 | 0.00 | 0.00 | 0.00 | 102,558.43 | 374,289.60 | | 590,609.34 |
| 4000-4999 | Books and Supplies | 7,716.39 | 0.00 | 0.00 | 0.00 | 0.00 | 334.17 | 18,691.27 | | 26,741.83 |
| 5000-5999 | Services and Other Operating Expenditures | 68,068.05 | 0.00 | 0.00 | 0.00 | 2,245.87 | 985.87 | 483,371.80 | | 554,671.59 |
| 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 | 535,353.18 | 0.00 | 0.00 | 0.00 | 2,245.87 | 377,792.22 | 1,892,768.55 | 0.00 | 2,808,159.82 |
| 7310 | Transfers of Indirect Costs | 121,907.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 121,907.66 |
| 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 | 121,907.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,907.66 |
| | TOTAL BEFORE OBJECT 8980 | 657,260.84 | 0.00 | 0.00 | 0.00 | 2,245.87 | 377,792.22 | 1,892,768.55 | 0.00 | 2,930,067.48 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 615,632.37 |
| | TOTAL COSTS | | | | | | | | | 3,545,699.85 |
| 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 | 141.42 | | 141.42 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,063.19 | 49,348.36 | | 51,411.55 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 369.73 | 20,196.00 | | 20,565.73 |
| 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 | 11,340.00 | | 11,340.00 |
| 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 | 2,432.92 | 81,025.78 | 0.00 | 83,458.70 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,432.92 | 81,025.78 | 0.00 | 83,458.70 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 615,632.37 |
| 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) | | | | | | | | | 1,797,221.50 |
| | TOTAL COSTS | | | | | | | | | 2,496,312.57 |

* 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 2018-19 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> |
|--|-------------------------|-------------------------|
| <u>3 a.</u> | <u>63,874.34</u> | <u>63,874.34</u> |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | <u>63,874.34</u> | <u>63,874.34</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 Award - Resource 3310) | _____ | |
| 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 2018-19 | Actual Expenditures Comparison Year 2017-18 | 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 | 4,205,269.70 | | |
| b. Less: Expenditures paid from federal sources | 253,053.00 | | |
| c. Expenditures paid from state and local sources | 3,952,216.70 | 3,545,699.85 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,545,699.85 | |
| Less: Exempt reduction(s) from SECTION 1 | | 63,874.34 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 3,952,216.70 | 3,481,825.51 | 470,391.19 |

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 2018-19 | Comparison Year 2017-18 | 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 | 4,205,269.70 | | |
| b. Less: Expenditures paid from federal sources | 253,053.00 | | |
| c. Expenditures paid from state and local sources | 3,952,216.70 | 3,545,699.85 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,545,699.85 | |
| Less: Exempt reduction(s) from SECTION 1 | | 63,874.34 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 3,952,216.70 | 3,481,825.51 | 470,391.19 |
| d. Special education unduplicated pupil count | 277.00 | 277.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 14,267.93 | 12,569.77 | 1,698.16 |

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 2018-19 | Comparison Year 17-18 | 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 | 2,954,903.70 | 2,496,312.57 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | <u>2,496,312.57</u> | |
| Less: Exempt reduction(s) from SECTION 1 | | 63,874.34 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>2,954,903.70</u> | <u>2,432,438.23</u> | <u>522,465.47</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 2018-19 | Comparison Year 17-18 | 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 | 2,954,903.70 | 2,496,312.57 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | <u>2,496,312.57</u> | |
| Less: Exempt reduction(s) from SECTION 1 | | 63,874.34 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>2,954,903.70</u> | <u>2,432,438.23</u> | <u>522,465.47</u> |
| b. Special education unduplicated pupil count | <u>277</u> | <u>277</u> | |
| c. Per capita local expenditures (B2a/B2b) | <u>10,667.52</u> | <u>8,781.37</u> | <u>1,886.15</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

SACS2018ALL Financial Reporting Software - 2018.2.0
12/5/2018 10:38:24 AM

09-61978-0000000

First Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/5/2018 10:37:18 AM

09-61978-0000000

First Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/5/2018 10:36:14 AM

09-61978-0000000

First Interim
2018-19 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.

SACS2018ALL Financial Reporting Software - 2018.2.0
12/5/2018 10:37:50 AM

09-61978-0000000

First Interim
2018-19 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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

| <u>FUND</u> | <u>RESOURCE</u> | <u>OBJECT</u> | <u>VALUE</u> |
|-------------|-----------------|---------------|--------------|
| 49 | 0000 | 6100 | -1,200.00 |

Explanation: This was a credit due to a payable set up in prior year that was closed out. Payment turned out to be for less than what was set up.

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 cashflow worksheet other than Form CASH has been provided.

Checks Completed.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: California School Dashboard State Indicators

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 District is analyzing progress relative to the state measured priorities, including Suspension Rate, El Progress, Academic Progress, and Chronic Absenteeism. The Board will receive information regarding Rescue Union School District's status for two of these state indicators: Suspension Rate and El Progress. The Academic Progress and Chronic Absenteeism indicators will be presented at a subsequent meeting.

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.

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 community.

RECOMMENDATION:

Information and discussion only.

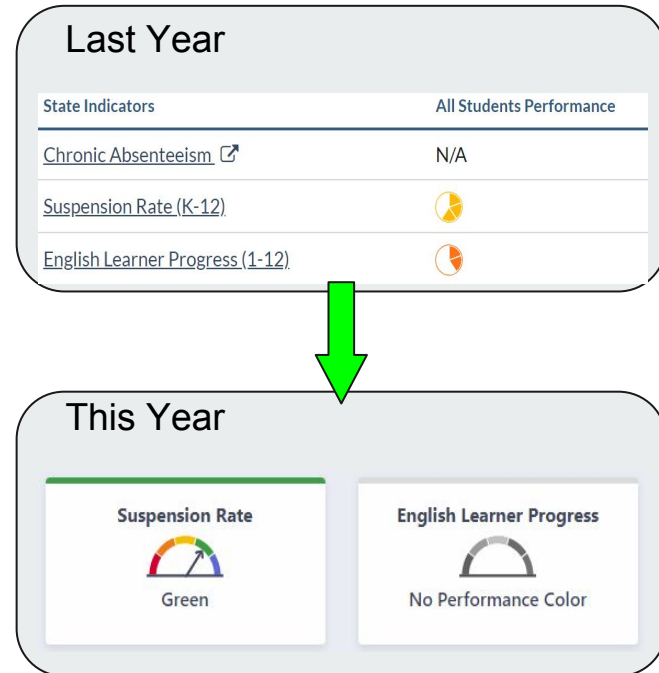


California School Dashboard Results for Rescue Union School District

2018-2019 (Suspension Rate and EL Progress)

Our New Accountability System

- A Different Accountability System, now with a New Look!
 - Changes to make reports more “parent friendly”
 - Still uses 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 still based on the most recent year of data for the indicator.
- **Change** is determined by calculating the difference between the performance from the most recent year data and the prior year data.

Status and Change

- New icons, same colors scale

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a grey color dial with the words 'No Performance Color'.





English Learner Progress Indicator

2017-2018

English Learner Progress



No Performance Color



English Learner Indicator

Who/What is counted in the EL Performance Indicator?

- Student performance on the new English Language Proficiency Assessment for California (ELPAC) is used to calculate the EL Performance Indicator. Because the 2017-2018 school year was the first year the ELPAC was administered, only status is reported.
- Subsequent years will include a “change” component as well. Once status AND change data is available, a color will be associated with this indicator.



English Learner Indicator

2017-2018



There is no performance color this year, because there is no “change” to compare to. This is a baseline year for the ELPAC. Last year, our District scored an “orange color”

2016-2017 (CELDT)

English Learner



146

Medium
72.6%

Declined Significantly
-10.7%

English Learner Indicator

RUSD

[LEARN MORE](#)

English Learner Progress

All Students

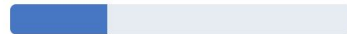
State

English Language Proficiency
Assessments for California Results

Level 4 - Well Developed
54.3%



Level 3 - Moderately Developed
28.4%



Level 2 - Somewhat Developed
10.5%



Level 1 - Beginning Stage
6.8%



How did we do?

This year, our baseline status is remarkably high. 54.3% of our EI students scored in the well developed range on the ELPAC compared to only 30.6% across the state. That's 23.7% higher!

More of our EI students scored in the 4 range (Well Developed) than any other district in El Dorado County!

California

[LEARN MORE](#)

English Learner Progress

All Students

State

English Language Proficiency
Assessments for California Results

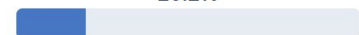
Level 4 - Well Developed
30.6%



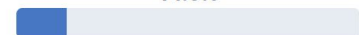
Level 3 - Moderately Developed
34.6%



Level 2 - Somewhat Developed
20.2%



Level 1 - Beginning Stage
14.6%





English Learner Indicator

What next?


- Exciting work is continuing, led by our EI Coordinator, Amy Bohren, our site principals, and teacher leaders. Teachers and students are working more with academic vocabulary and accountable talk. Professional development centered on integrated and designated instruction is also continuing as is Guided Language Acquisition and Design (GLAD) instruction.
- Bilingual Instructional Assistants and support staff also continue to receive training to better work with our EIs.
- Our rate of reclassification doubled last year! We are working hard to keep that trend up!

Suspension Rate Indicator

2017-2018

[LEARN MORE](#)
Suspension Rate

[All Students](#) [State](#)



Green

2% suspended at least once

Declined -0.5% ☺

EQUITY REPORT
Number of Student Groups in Each Color

| | | | | |
|-----------------|--------------------|--------------------|-------------------|------------------|
| 3 Red | 3 Orange | 1 Yellow | 2 Green | 2 Blue |
|-----------------|--------------------|--------------------|-------------------|------------------|

[View More Details](#) →



Suspension Rate Indicator

Who/What is counted in the Suspension Rate Indicator?

- Total number of non-duplicated students who have been suspended in the previous school year
- In school and out of school suspensions both count

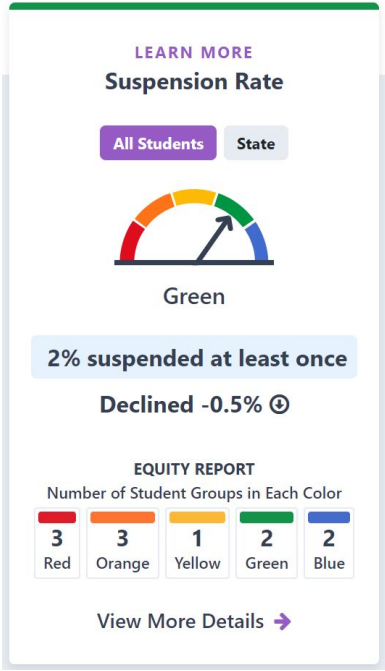


Suspension Rate Indicator (From 2016-2017)

| State Indicators | All Students Performance | Status | Change |
|-------------------------------|---|----------------|---------------------|
| | | | N/A |
| <u>Suspension Rate (K-12)</u> |  | Medium 2.5% | Maintained +0.1% |

In 2016-2017, five student groups fell into the Orange or Red category, including: Homeless, Students with Disabilities, African American, Asian, and Two or More Races. Overall, the District received a Yellow score.

Suspension Rate Indicator (From 2017-2018)

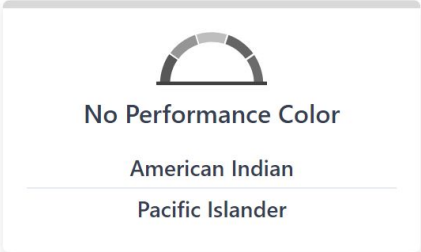
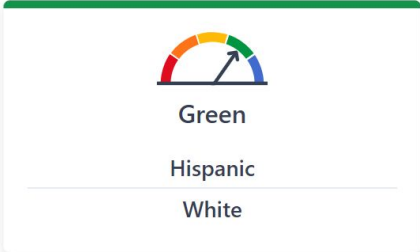
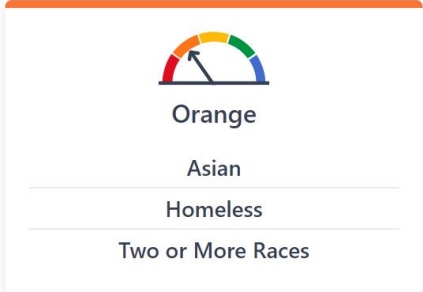


Last year, we reduced our suspension rate by 0.5% to a level of 2%, bringing our district rate into the Green category.

Suspension Rate by Student Group

All Student Groups by Performance Level

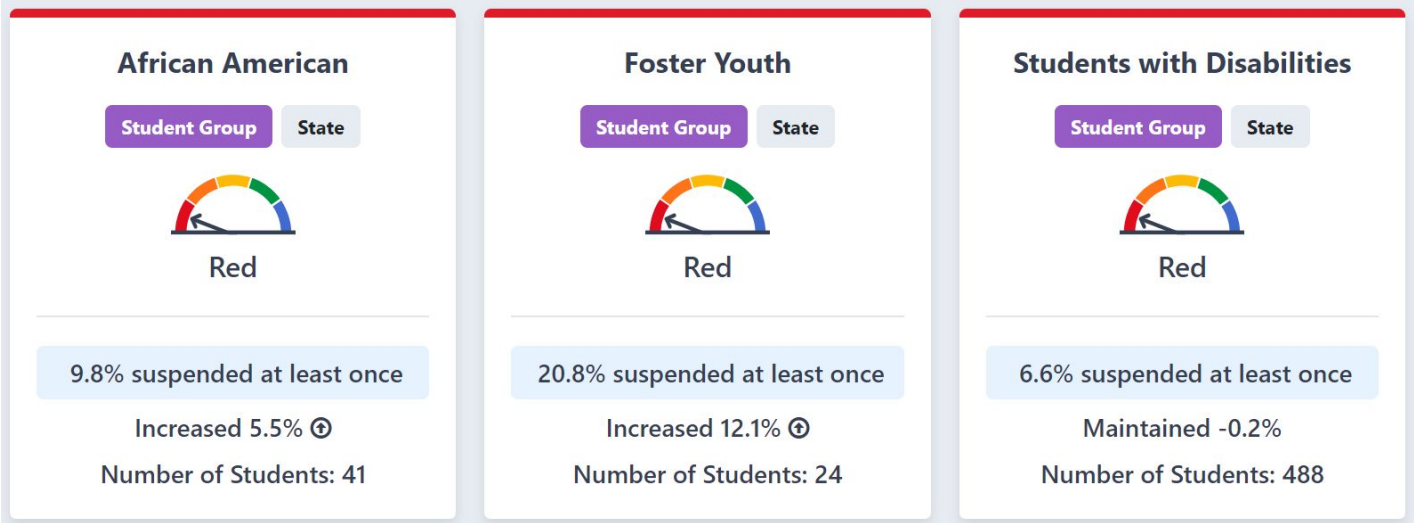
11 Total Student Groups



Although the overall District score is Green, improvement is still needed for certain student groups.

Note:
These results include all students across the district. Results at individual school sites will vary.

Suspension Rate by Student Group (RED)



These results include all students across the district.

Results at individual school sites will vary.

Suspension Rate by Student Group (ORANGE)

Asian

Student Group State



Orange

2.5% suspended at least once

Increased 0.5% ↕

Number of Students: 201

Homeless

Student Group State



Orange

5.9% suspended at least once

Increased 0.9% ↕

Number of Students: 17

Two or More Races

Student Group State



Orange

4.7% suspended at least once

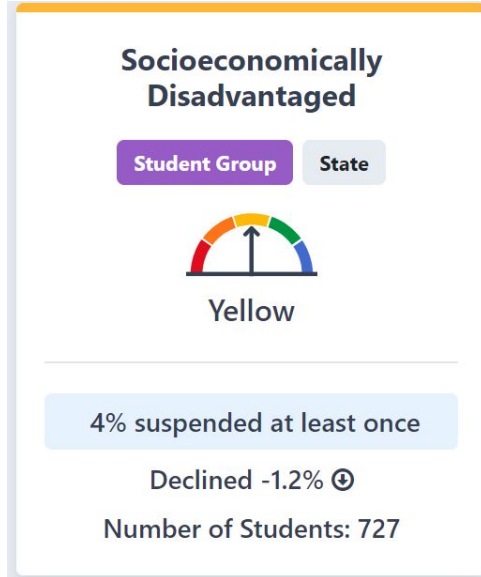
Increased 1.6% ↕

Number of Students: 169

These results include all students across the district.

Results at individual school sites will vary.

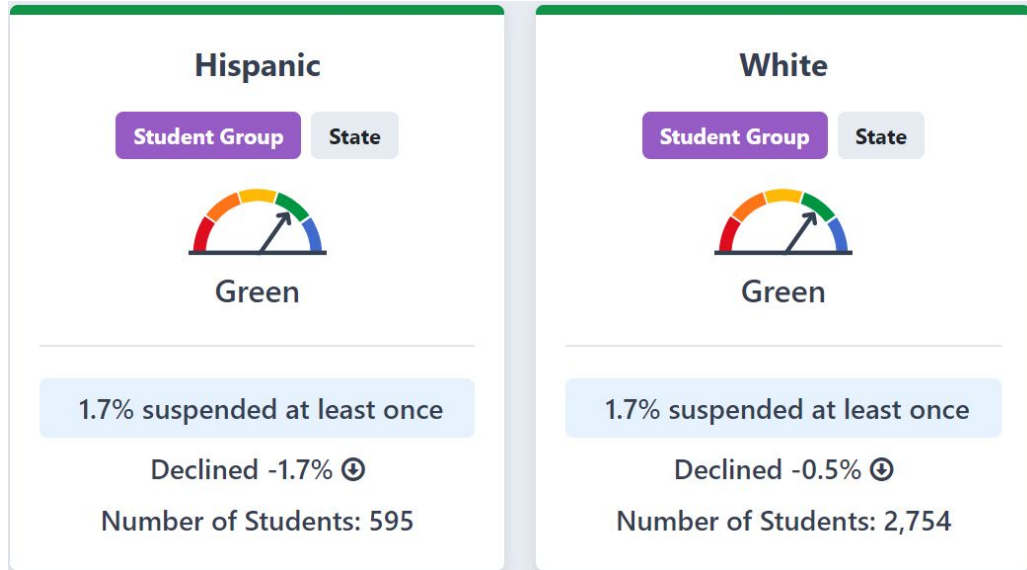
Suspension Rate by Student Group (YELLOW)



These results include all students across the district.

Results at individual school sites will vary.

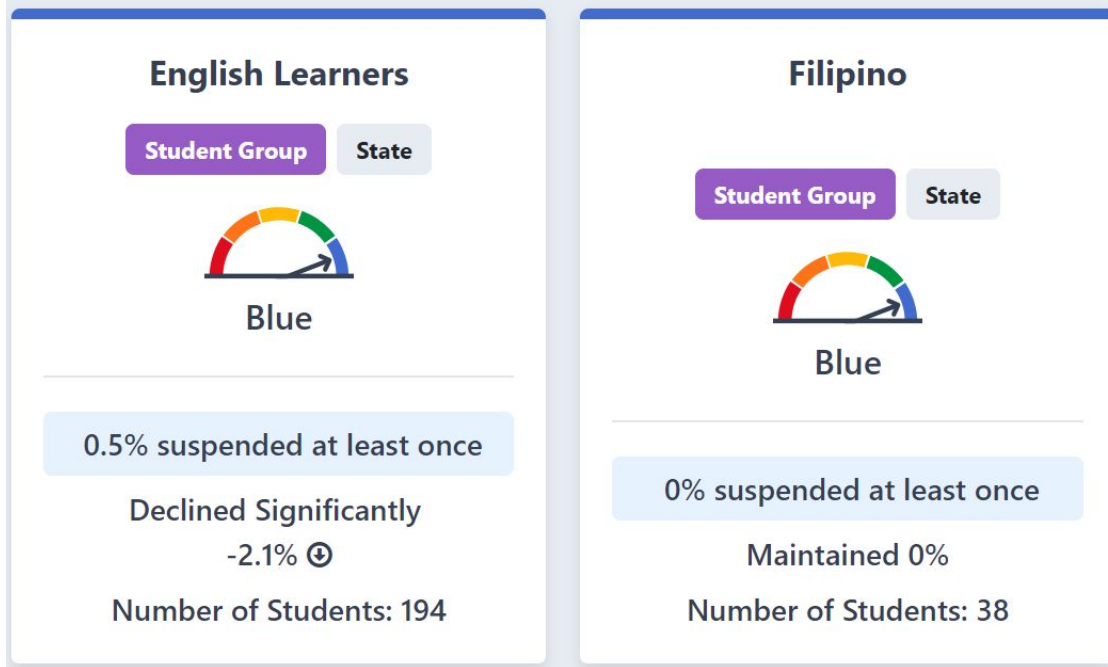
Suspension Rate by Student Group (GREEN)



These results include all students across the district.

Results at individual school sites will vary.

Suspension Rate by Student Group (BLUE)

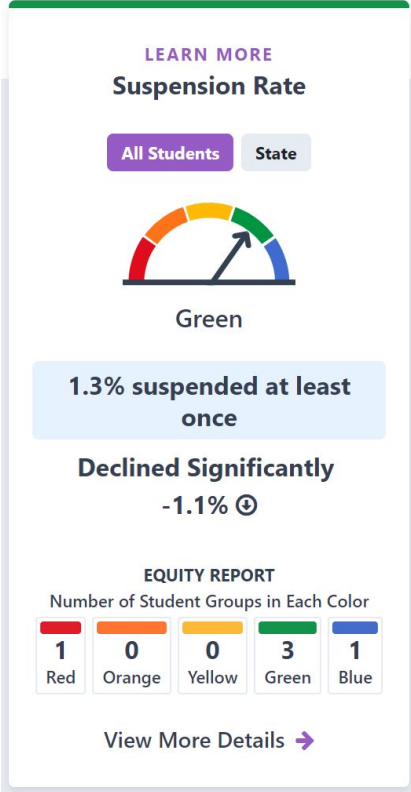


These results include all students across the district.

Results at individual school sites will vary.

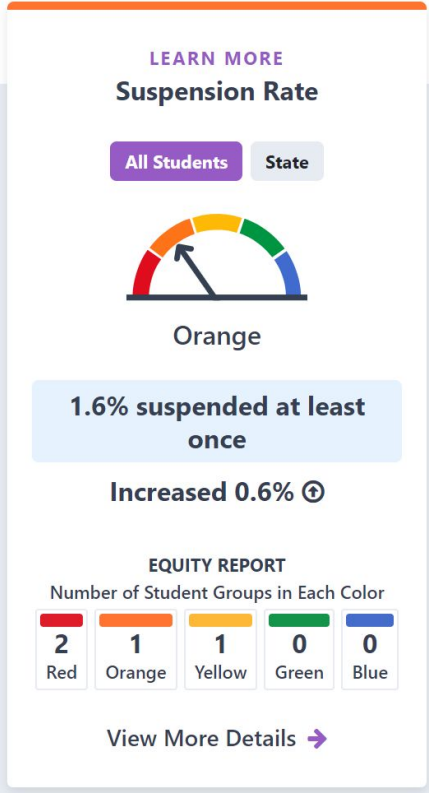
Suspension Rate by School

Green Valley



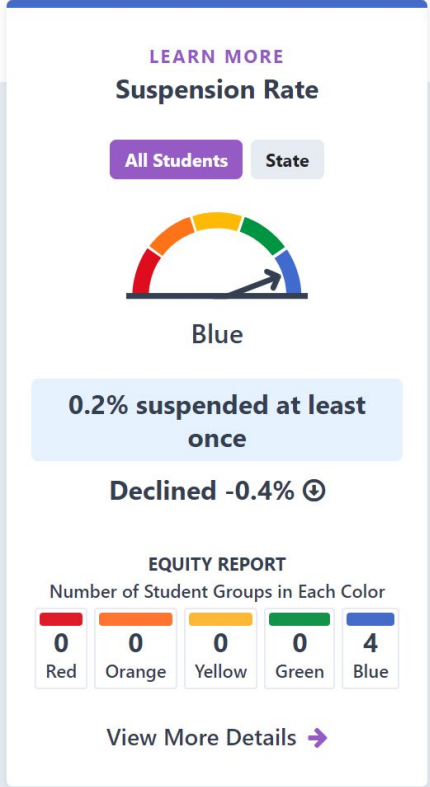
Suspension Rate by School

Jackson



Suspension Rate by School

Lake Forest



Suspension Rate by School



Lakeview

[LEARN MORE](#)
Suspension Rate

All Students State

Blue

0.4% suspended at least once

Maintained 0%

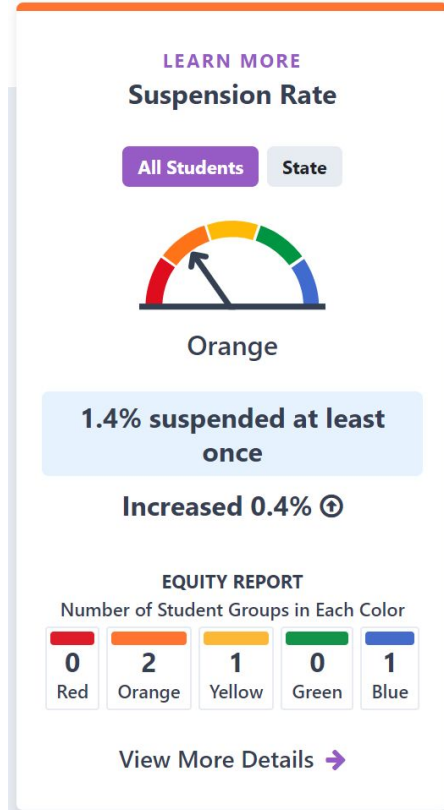
EQUITY REPORT
Number of Student Groups in Each Color

| | | | | |
|-----|--------|--------|-------|------|
| 0 | 1 | 1 | 0 | 4 |
| Red | Orange | Yellow | Green | Blue |

[View More Details](#) →

Suspension Rate by School

Rescue




Suspension Rate by School

Marina Village

[LEARN MORE](#)
Suspension Rate

All Students State



Green

3% suspended at least once

Declined -2.2% Ⓣ

EQUITY REPORT
Number of Student Groups in Each Color

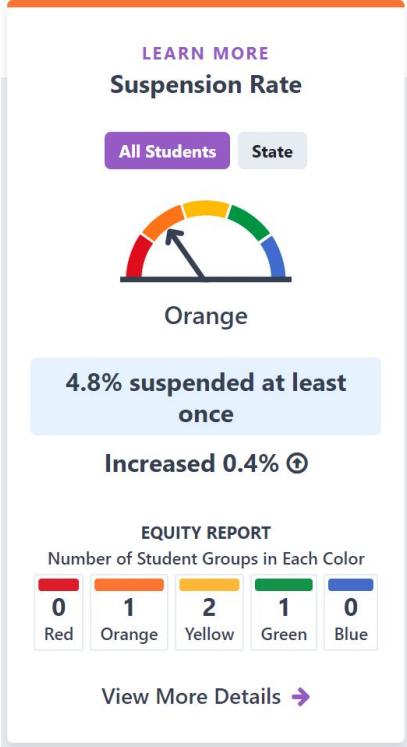
| | | | | |
|-----|--------|--------|-------|------|
| 1 | 1 | 1 | 2 | 1 |
| Red | Orange | Yellow | Green | Blue |

[View More Details](#) →



Suspension Rate by School

Pleasant Grove



Suspension Rate Indicator

What next?

- LCAP actions have been established to help provide proactive support and alternatives to suspension.
- Additional personnel have been hired to help support student behaviors at school
 - Counselors
 - Teachers (substitute)
 - Paraeducators
 - Behaviorist (contracted services)





Suspension Rate Indicator

What next?

- The Leadership Team, teachers, and support staff is engaged in the exploration and implementation of Multi-tiered Systems of Support (MTSS), including Positive Behavior Intervention Systems (PBIS) and Social Emotional supports.
- Leadership has studied ideas from “Don’t Suspend Me: An Alternative Discipline Toolkit”
- Frequent Suspension Rate checks will be implemented to better monitor progress and trends. (Current rate is 0.4%)

