

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: California School Dashboard Local Indicators

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees receive an informational report on the California School Dashboard Local Indicators.

BACKGROUND:

The District began receiving funding under the Local Control Funding Formula (LCFF) for the 2021-2014 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 Local Control Accountability Planning process will be reported out for various state and local indicators on the California School Dashboard.

STATUS:

The District has analyzed progress related to the locally measured priorities listed below using the self-reflection tools and narrative reporting options developed by the California Department of Education and approved by the State Board of Education. The Board will receive information regarding Rescue Union School District's status for the local indicators.

Priority 1 - Basic Services and Conditions (Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials and Safe, Clean and Functional School Facilities)

Priority 2 - Implementation of State Academic Standards

Priority 3 - Parent Engagement

Priority 6 - School Climate

Priority 7 - Access to a Broad Course of Study

FISCAL IMPACT:

N/A

BOARD GOAL(S):

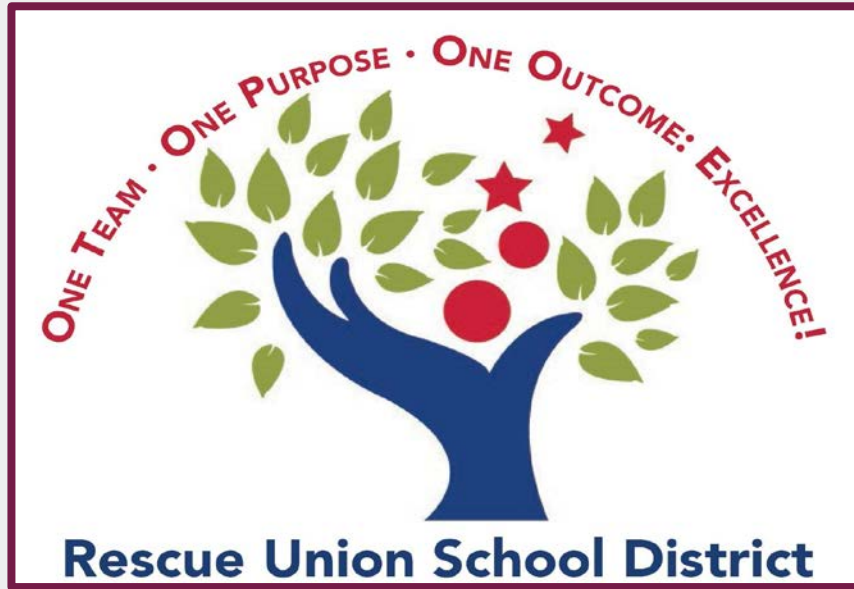
Board Focus Goal I - STUDENT NEEDS

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.



June 28, 2022

RUSD Local Performance Indicator Update
For the California School Dashboard 2021-2022

Rescue Union School District Board of Education

Agenda

- Local Indicators Description
- LCFF State Priorities
 - Priority 1 - Basic
 - Priority 2 - Implementation of State Academic Standards
 - Priority 3 - Parent Engagement
 - Priority 6 - School Climate
 - Priority 7 - Access to a Broad Course of Study
- Questions



Local Indicators Description

Each year, LEAs are required to self-assess and report status, progress, and identified areas for improvement in five areas (priorities):

- Appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities (Priority 1),
- Implementation of state academic standards (Priority 2),
- Parent engagement (Priority 3),
- School climate (Priority 6), and
- Access to a broad course of study (Priority 7).

Districts self assess and self reports for each of the aforementioned priorities.

There will be some information from state indicators (Chronic Absenteeism, Academic Progress, Suspension rates, and EL Progress) reported this coming year.



Priority 1 - Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities.

➤ **Metrics for Assessment Include:**

- Fitness Inspection Tool
- Annual Credential Analysis Report
- Williams Act Sufficiency of Instructional Materials Audits

➤ **Assessment Outcomes:**

- All schools have ZERO misassigned teachers of English Learners.
- All schools have ZERO misassigned teachers.
- All schools have ZERO vacant teacher positions.
- All students have access to their own copies of standards-aligned instructional materials for use at home and school.



Priority 1 - Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities.

- Based on the Facility Inspection Tool (FIT), the number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies) is three.
 - **Green Valley - Poor**
 - **Jackson - Good**
 - **Lake Forest - Good**
 - **Lakeview - Good**
 - **Rescue - Good**
 - **Marina Village - Fair**
 - **Pleasant Grove - Fair**



Priority 2 - Implementation of State Academic Standards

- Implementation of State Academic Standards are self-assessed using rating scales for:
 - Professional Learning,
 - Availability of Instructional Materials,
 - Policies and Procedures to Support Staff,
 - Other Academic Standards, and
 - Support for Teachers and Administrators.



Priority 2 - Implementation of State Academic Standards

Professional Learning

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA - Common Core Standards for ELA					x
ELD (Aligned to ELA Standards)			x		
Math - Common Core Standards for Mathematics					x
Next Generation Science Standards			x		
History/Social Science				x	



Priority 2 - Implementation of State Academic Standards

Availability of Instructional Resources

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA - Common Core Standards for ELA					x
ELD (Aligned to ELA Standards)					x
Math - Common Core Standards for Mathematics					x
Next Generation Science Standards			x		
History/Social Science				x	



Priority 2 - Implementation of State Academic Standards

Policies and Procedures to Support Staff (i.e. collaborative time, teacher pairing)

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA - Common Core Standards for ELA					x
ELD (Aligned to ELA Standards)			x		
Math - Common Core Standards for Mathematics					x
Next Generation Science Standards			x		
History/Social Science				x	



Priority 2 - Implementation of State Academic Standards

Other Adopted Academic Standards

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				x	
Health Education Content Standards					x
Physical Education Model Content Standards					x
Visual and Performing Arts					x
World Language					x



Priority 2 - Implementation of State Academic Standards

Support for Teachers and Administrators

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					x
Identifying the professional learning needs of individual teachers					x
Providing support for teachers on the standards they have not yet mastered.					x



Priority 3 - Parent Involvement and Family Engagement

Building Relationships Between School Staff and Families

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
Rate the LEA's progress in developing capacity of staff to build trusting and respectful relationships with families.					x
Rate the LEA's progress in creating welcoming environments for all families in the community.				x	
Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.					x
Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families				x	



Priority 3 - Parent Involvement and Family Engagement

Building Partnerships for Student Outcomes

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
Progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.			x		
Progress in providing families with information and resources to support student learning and development in the home.			x		
Progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				x	
Progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.			x		



Priority 3 - Parent Involvement and Family Engagement

Seeking Input for Decision-Making

Rating Scale (lowest to highest) 1 - Exploration and Research Phase; 2 - Beginning Development; 3 - Initial Implementation; 4 - Full Implementation; 5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
Progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.					x
Progress in building the capacity of and supporting families members to effectively engage in advisory groups and decision-making.					x
Progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.					x
Progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				x	



Priority 6 - School Climate

➤ **Metrics for Assessment Include:**

- California Healthy Kids Survey
- LCAP Parent Survey Data
- Student Listening Circle Feedback

➤ **Assessment Outcomes:**

- The majority of students at both elementary and middle school feel connected to their schools and feel safe on campus.

Narrative Summary:

Although many students expressed positive attitudes with regard to school climate, connectedness, and safety, this area remains a focus for the district and actions and services are listed in the LCAP to further improve climate and school culture. The District has recently hired our MTSS Coordinator and increased counseling support to support students and staff prioritizing Social Emotional Learning and Positive Behavior Intervention and Support.



Priority 7 - Access to a Broad Course of Study

➤ **Access to a Broad Course of Study is Verified Through:**

- Aeries Enrollment Data,
- Williams Act Compliance Surveys,
- Annual Curriculum and Instruction Audits,
- CDE Data Quest System, and
- Educational Partner Surveys

Narrative Summary:

All students in the Rescue Union School District have access to a broad course of study as outlined in California Education Codes 51210 and 52220. In addition to core academic classes prescribed by education code, our schools also offer a variety of electives designed to provide enrichment and intervention as needed.

All elementary students in grades 4-5 have the opportunity to take music classes (elementary band) and middle school students can choose from Career Technical Education aligned computer science courses, STEM electives, world language, advanced bands, and other engaging classes. Differences exist in the elective courses offered at our two middle schools, due primarily to varied credentials held by the faculty at each school.



Questions?



RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Local Control Accountability Plan (LCAP)**

BACKGROUND:

The District receives State funding under the Local Control Funding Formula (LCFF). The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete an annual update process and hold a public hearing. The 2021-2024 LCAP has been updated in consultation with parents, students, staff, local bargaining units and the public.

STATUS:

The Board held a public hearing on June 14, 2022 for public comment on the LCAP. The Local Control Accountability Plan is being presented tonight to the Board for approval. Once approved, the plan will be submitted to the El Dorado County Office of Education for review.

FISCAL IMPACT:

Funding and expenditures are defined in the LCFF and detailed in the 2021-2024 LCAP and adopted district budget.

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 Superintendent is recommending the Board approve the 2021-2024 Local Control Accountability Plan which includes the revisions for 2022-2023.



June 28, 2022

2022-2023 LCAP Public Hearing

Rescue Union School District Board of Education

Agenda

- What is the Local Control and Accountability Plan (LCAP)?
- 2022-2023 LCAP Development
- Engaging our Educational Partners
- Data informed themes
- Data informed improvements and revisions to our 2022-2023 LCAP
 - Goals 1, 2, and 3
- Next Steps
- Questions
- Public Hearing



What is the Local Control and Accountability Plan (LCAP)?

- Each District and Charter School in the State of California is required to develop and annually update the three-year Local Control and Accountability Plan (LCAP)
 - Describes the goals, actions, services, and expenditures
 - English learner, foster/homeless youth, and low income student groups
 - Meaningful stakeholder engagement
- The resources supporting the plan come from the State of California and its Local Control Funding Formula for public schools.



2022-2023 LCAP Development

- Build on the work we did in 2021-2022
- Reflect on what we have learned this year
 - Study Sessions on Goals 1, 2, and 3
 - Surveys
 - Listening Circles
- Refine our actions for 2022- 2023 LCAP
 - May 24, 2022 Budget Study Session



Engaging our Educational Partners

- **Leadership**

- Rescue Union School Board of Trustees, Site Principals and District Leadership Team

- **Labor Groups/Staff**

- Rescue Union Federation of Teachers (RUFT) and Rescue Classified School Employees Association (CSEA)

- **Community Input**

- California Healthy Kids Survey, California School Climate Survey, California School Parent Survey, 2022 LCAP Parent Survey, Student Listening Circles, and the District English Language Advisory committee (DELAC).



Data informed themes

- Outdoor Education opportunities were appreciated
- We are experiencing an increased number of students who need support with social emotional, life-skills, and special education needs
- We have a number of initiatives and interests that require staff and time
- The Districts fiscal stability and health are valued
- Infrastructure issues need to be addressed



LCAP Goal 1

The District will provide quality educational services to maximize academic achievement for all individual students and student groups



LCAP Goal 1 - Data informed improvements and revisions for 2022-2023

Most of the State funds related to this Goal come from targeted grants and/or “categorical” allocations

- ELOP Grant
 - Support our summer program
- Educator Effectiveness Block Grant
 - Staff training and professional development
- TK Funding
 - Support TK program
- Special Education Funding
 - TBD by SELPA



LCAP Goal 2

The District will provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families.



LCAP Goal 2 - Data informed improvements and revisions for 2022-2023

- Facility Capital Projects (One-time deposit)
- Deferred Maintenance Projects
- Increase all counselors at each site to full-time
- Improved clerical support for new hires
- Prep for grades 1-3

- Special Education Supports
- Garden / Site-Based Outdoor Education Coordinator
- Instructional Focus Leads (K-2, 3-5, 6-8)

LCAP Goal 3

The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish.



LCAP Goal 3 - Data informed improvements and revisions for 2022-2023

- Facility Capital Projects Fund
- Structural Deficit
- Grade 3-8 Computer Replacement Program
 - 20% (500 units) per year
- Grade K-2 Computer / Ipad Replacement Program
 - 20% (220 units) per year
- Health Office Nurse Staffing
- Staff Computer Replacement Program

Next Steps

- Public Hearing (June 14, 2022)
- Finalize LCAP Plan and Distribute to Community
- Present to Board and Adopt (June 28, 2022)
- Update and Review Progress Monitoring Metrics as Data Becomes Available in August



Questions or Comments



RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Designating Certain General Funds as Committed Fund Balance
Resolution #22-07**

RECOMMENDATION:

The Assistant Superintendent is recommending the Board of Trustees adopt Resolution #22-07 to designate certain general funds as committed fund balance.

BACKGROUND:

As a result of the balance in the Public School System Stabilization Account the statutory limitation on school district reserves has been triggered for the 2022–23 budget period, pursuant to Education Code (EC) Section 42127.01(e).

Beginning with the 2022–23 fiscal year, the district reserve cap requires that a school district’s adopted or revised budget pursuant to EC Section 42127 shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds. Assigned and unassigned balances within the Special Fund for Other than Capital Outlay shall also be included within the 10 percent reserve cap.

STATUS:

The District has funds designated for specific purposes and therefore will designate them in the Ending Fund Balance as “Committed”.

Committed funds are the portion of fund balance representing resources whose use is constrained by limitations self-imposed by the LEA through formal action of its highest level of decision-making authority. The constraints can be modified or removed only through the same process by which they were imposed. The action imposing the constraint must be made by the end of the reporting period. The actual amounts may be determined at a later date, prior to the issuance of the financial statements.

FISCAL IMPACT:

The district will ensure the ability to meet board goals by designating amounts over the 10% maximum unassigned and assigned funds as committed funds.

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.
- B. Curriculum and Instruction: Provide a meaningful, innovative learning (environment using Common Core, and other student content standards and 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 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.

**RESOLUTION #21-07 DESIGNATING CERTAIN GENERAL FUNDS AS
COMMITTED FUND BALANCE
Rescue Union School District**

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Rescue Union School District Board of Education (Board) has previously adopted Board Policy 3100 acknowledging its authority to commit, assign, or evaluate existing fund-balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Rescue Union School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amount
Major and deferred maintenance expenditures	Deferred Maintenance Plan 2020-21 through 2024-25	\$500,000
Liabilities for compensated absences and PY Health payment	Funds due employees for vacations/comp time and for July Health plan payments	\$250,000
Carry-over of MAA funds	MAA reimbursements are dedicated funds for Health Services	\$100,000
Carry-over of Lottery Funds	These funds are designated for Instructional supplies, materials, and other classroom instructional purposes.	\$1,200,000
Declining enrollment mitigation	2022-22 adopted budget multiyear financial projections for 2024-25	\$800,000

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes; and

BE IT FURTHER RESOLVED, that the district's Superintendent, or their designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above based on the unaudited actual financial report for fiscal year 2021-22 no later than September 15, 2022.

Approved, passed and adopted by the Board of Education of the Rescue Union School District on the 28th day of June, 2022:

AYES _____

NOES _____

ABSENT _____

ABSTAINED _____

Attest:

Date: June 28, 2022

President of the Board

Clerk of the Board

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Establish a Special Reserve – Capital Projects Fund
Resolution #22-08**

RECOMMENDATION:

The Assistant Superintendent is recommending the Board of Trustees adopt Resolution #22-08 to establish a Special Reserve – Capital Projects Fund.

BACKGROUND:

By establishing this fund, Rescue USD will have the ability to reserve funds for Capital Projects.

STATUS:

The District has budgeted expenditures for annual maintenance needs, however Rescue USD has many facility and other capital project needs.

The definition of capital project funds was broadened to include capital outlay acquisitions in addition to capital facilities, including items that are capital in nature but do not meet the government's capitalization threshold. Capital outlay funds specifically established for tracking capital facilities projects will continue to be defined for reporting only capital facilities projects. However, Fund 40, Special Reserve Fund for Capital Outlay Projects, is expanded to allow reporting of capital outlay expenditures in addition to facilities projects.

Rescue USD has a needs to build reserves for major facility projects to ensure that we can utilize all state eligible funds that require a 40% match.

FISCAL IMPACT:

The district will add funds to this reserve on an annual basis with available one-time funds until the board determines an annual methodology.

BOARD GOAL:

Board Focus Goal I – STUDENT NEEDS:

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

Board Focus Goal II – FISCAL ACCOUNTABILITY:

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

Board Focus Goal V – FACILITY /HOUSING:

- Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

RESOLUTION #22-08 ESTABLISH A SPECIAL RESERVE – CAPITAL PROJECTS FUND
Rescue Union School District

WHEREAS, school districts are authorized by Education Code section 42840 to establish a restricted fund known as the Special Reserve-Capital Projects Fund; and

WHEREAS, such fund is authorized to provide for the accumulation of funds for capital outlay purposes and salaries of school district employees whose work is directly related to projects financed by those funds; and

WHEREAS, the Rescue Union School District is currently operating such services;

THEREFORE, BE IT RESOLVED, that the Governing Board hereby authorizes the El Dorado County Auditor and Treasurer to establish a restricted fund to be known as the Special Reserve Capital Projects Fund in accordance with Education Code section 42840.

AYES _____

NOES _____

ABSENT _____

ABSTAINED _____

Attest:

Date: June 28, 2022

President of the Board

Clerk of the Board

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Fiscal Year 2022-23 Budget Adoption Presentation**

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees adopt the 2022-2023 budget.

BACKGROUND:

All California school districts are required to submit a budget 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. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. This budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

STATUS:

The Fiscal Year 2022-23 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although, the Fiscal Year 2022-23 Budget shows the District is able to meet its financial obligations for the current year and two subsequent years; however, the District's reserves will be used to meet the budget shortfall. After expenditures are adjusted for one-time expenses, the District's budget does not demonstrate a structural deficit.

FISCAL IMPACT:

The Fiscal Year 2022-23 Budget projects an unrestricted deficit of \$400k and when adjusted for unrestricted one-time activities the ongoing surplus is estimated to be \$134k.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% state reserve requirement plus 7% additional board reserve.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

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



Rescue Union School District 2022-23 Budget Adoption

Hearing: June 14, 2022

Board Approval: June 28, 2022



Board of Trustees

Michael Gordon, President Nancy Brownell, Vice-President
Tagg Neal, Member Suzanna George, Clerk Kim White, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2022
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2022-23
 - ⊕ **June 14, 2022** – Public Hearing
 - ⊕ **June 28, 2022** – Board Approval/Budget Adoption
 - ⊕ **August/September 2022** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
 - ⊕ **December 2022** - First Interim Budget
 - ⊕ **March 2023** - Second Interim Budget
 - ⊕ **June 2023** - June Budget Update (with 2023-24 budget adoption)
 - ⊕ **September 2023** - Unaudited Actual Financials
 - ⊕ **December 2023** - Audit Report



Topics of the Day



- This report includes:
 - 2021-22 June Update
 - Budget assumptions 2022-23
 - Multi-year budget assumptions 2023-24 / 2024-25
 - Including assumptions from the state May Budget Revision
 - Revenue and Expenditure comparisons
 - Multi-Year Budget
 - A look into the future
 - Updated cash-flow (separate report)
 - Detail Multi-year projections (separate report)
 - All fund summary report (separate report)
- Budget and LCAP Hearing June 14, 2022
- Budget Adoption with LCAP Approval June 28, 2022



2021-22 Update

	Rescue Union District Financial Status Comparison 2021-22									
	b	f	g	h	f	g	h	i	j	k
		2nd Interim Budget 2021-22			June Update 2021-22			2nd Interim to June Update		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	TOTAL Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,895,852	-	31,895,852	31,886,624	-	31,886,624	(9,228)	-	(9,228)
8	Federal Revenue (8100-8299)	-	2,999,304	2,999,304	80,768	2,913,495	2,994,263	80,768	(85,809)	(5,040)
9	Other State Revenue (8300-8599)	669,589	3,649,958	4,319,547	669,589	3,733,596	4,403,185	-	83,638	83,638
10	Other Local Revenue (8600-8799)	1,713,555	2,865,411	4,578,967	1,811,164	3,051,240	4,862,404	97,609	185,829	283,437
11	Total Revenue	34,278,996	9,514,673	43,793,670	34,448,145	9,698,331	44,146,476	169,149	183,658	352,806
12										
13	Expenditure Detail									
14	Certificated	15,249,156	3,344,669	18,593,825	15,188,414	3,378,053	18,566,467	(60,742)	33,384	(27,358)
15	Classified	4,661,941	2,444,289	7,106,230	4,679,744	2,476,829	7,156,573	17,802	32,541	50,343
16	Employee benefits	6,234,804	3,970,037	10,204,841	6,743,860	3,967,584	10,711,444	509,055	(2,453)	506,602
17	Books & Supplies	495,461	1,798,114	2,293,575	570,597	1,472,768	2,043,365	75,136	(325,346)	(250,210)
18	Service, Other Operating	1,927,720	1,696,877	3,624,597	2,000,903	1,543,583	3,544,486	73,183	(153,295)	(80,112)
19	Capital Outlay	1,359,241	677,110	2,036,351	1,359,241	677,110	2,036,351	-	-	-
20	Other Outgo	230,398	901,972	1,132,370	230,398	990,221	1,220,619	-	88,249	88,249
21	Indirect Costs	(268,961)	236,343	(32,618)	(155,160)	122,542	(32,618)	113,801	(113,801)	-
22	Total Expenditures	29,889,760	15,069,412	44,959,172	30,617,997	14,628,690	45,246,687	728,237	(440,721)	287,515
23										
24	Excess/(Deficiency)	4,389,236	(5,554,738)	(1,165,502)	3,830,149	(4,930,359)	(1,100,211)	(559,088)	624,379	65,291
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out			-	-	-	-	-	-	-
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	170,650	(170,650)	-
32	Total Other Sources/Uses	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	170,650	(170,650)	-
33										
34	Net Inc/Dcr to Fund Balance	(437,188)	(728,314)	(1,165,502)	(825,626)	(274,584)	(1,100,211)	(388,438)	453,729	65,291
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	-	-
37	Ending Balance	6,847,123	1,393,162	8,240,286	6,458,685	1,846,892	8,305,577	(388,438)	453,729	65,291
38							TRUE			



2021-22 Update

■ Changes include:

- \$85k - KIT Grant – Nutrition grant for Infrastructure and Training
 - Income and expenditures
- \$85k – Forest Reserves – income
- <\$86k> - CARES funds reduced and carried over to 2022-23
- \$200 – Donations
- Retirement Incentives
 - Certificated: \$348k
 - Classified: \$148k
- Close open Purchase Orders for estimated close





Budget Assumptions

2022-23	2023-24	2024-25
COLA 6.56% Plus "raise the base"	COLA 5.38%	COLA 4.02%
Enrolled 3,569	Enrolled 3,569	Enrolled 3,569
ADA 94.5%	ADA 95.5%	ADA 96.1%
Funded ADA 3,401	Funded ADA 3,437	Funded ADA 3,456
UPP 19.52%	UPP 20.11%	UPP 20.09%
PERS: 25.37% STRS: 19.1%	PERS: 25.2% STRS: 19.1%	PERS: 24.6% STRS: 19.1%



General Fund 2022-23

Rescue Union District Financial Status Comparison 2022-23										
b		c	d	e	f	g	h	i	j	k
		June Update 2021-22			Budget Adoption 2022-23			Compare 2021-22 to 2022-23		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,886,624	-	31,886,624	34,233,418	-	34,233,418	2,346,794	-	2,346,794
8	Federal Revenue (8100-8299)	80,768	2,913,495	2,994,263	-	2,012,111	2,012,111	(80,768)	(901,384)	(982,152)
9	Other State Revenue (8300-8599)	669,589	3,733,596	4,403,185	676,839	3,685,546	4,362,385	7,250	(48,050)	(40,800)
10	Other Local Revenue (8600-8799)	1,811,164	3,051,240	4,862,404	528,012	2,130,407	2,658,419	(1,283,152)	(920,833)	(2,203,985)
11	Total Revenue	34,448,145	9,698,331	44,146,476	35,438,269	7,828,064	43,266,333	990,124	(1,870,267)	(880,143)
12										
13	Expenditure Detail									
14	Certificated	15,188,414	3,378,053	18,566,467	15,754,430	2,363,732	18,118,162	566,016	(1,014,321)	(448,305)
15	Classified	4,679,744	2,476,829	7,156,573	5,006,536	2,604,105	7,610,641	326,793	127,275	454,068
16	Employee benefits	6,743,860	3,967,584	10,711,444	6,843,111	3,817,429	10,660,539	99,251	(150,155)	(50,904)
17	Books & Supplies	570,597	1,472,768	2,043,365	680,939	1,443,824	2,124,764	110,342	(28,943)	81,399
18	Service, Other Operating	2,000,903	1,543,583	3,544,486	2,133,999	2,587,798	4,721,796	133,095	1,044,215	1,177,310
19	Capital Outlay	1,359,241	677,110	2,036,351	6,400	100,000	106,400	(1,352,841)	(577,110)	(1,929,951)
20	Other Outgo	230,398	990,221	1,220,619	253,533	1,073,938	1,327,471	23,135	83,717	106,852
21	Indirect Costs	(155,160)	122,542	(32,618)	(166,711)	134,093	(32,618)	(11,551)	11,551	-
22	Total Expenditures	30,617,997	14,628,690	45,246,687	30,512,237	14,124,919	44,637,155	(105,760)	(503,771)	(609,531)
23										
24	Excess/(Deficiency)	3,830,149	(4,930,359)	(1,100,211)	4,926,032	(6,296,855)	(1,370,823)	1,095,883	(1,366,495)	(270,612)
25										
26	Other Financing Sources/uses									
27	Transfers In		-	-			-	-	-	-
28	Transfers Out	-	-	-			-	-	-	-
29	Other Sources	-	-	-			-	-	-	-
30	Other Uses	-	-	-			-	-	-	-
31	Contributions (8800-8999)	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	(635,912)	635,912	-
32	Total Other Sources/Uses	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	(635,912)	635,912	-
33										
34	Net Inc/Dcr to Fund Balance	(825,626)	(274,584)	(1,100,211)	(365,655)	(1,005,168)	(1,370,823)	459,972	(730,584)	(270,612)
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	6,458,685	1,846,892	8,305,577	(825,626)	(274,584)	
37	Ending Balance	6,458,685	1,846,892	8,305,577	6,093,031	841,723	6,934,754	(365,655)	(1,005,168)	(1,370,823)



2022-23 Budget Adoption

■ Revenues:

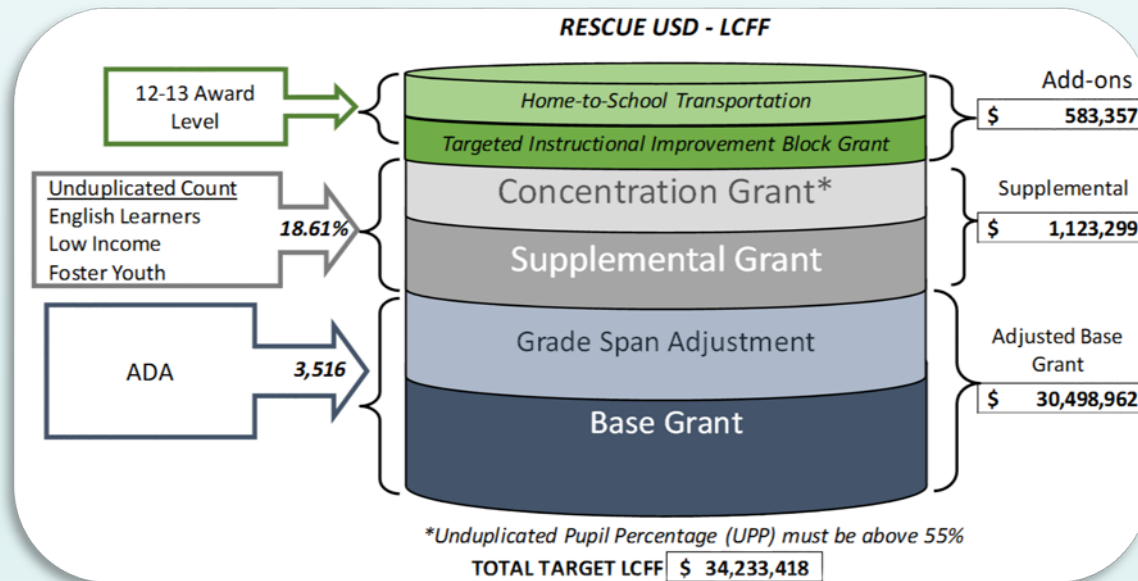
- ✦ LCFF is our main source of revenue.
 - 6.56% COLA plus an increase to the base funding. The way this is to be calculated is still to be clarified
 - TK funding add-on
- ✦ Expanded Learning Opportunities Program
 - \$900k
 - This includes requirements that we have 2022-23 to plan for full compliance.
 - Summer School Funding
- ✦ One-Time Discretionary funding
 - **Not included** in RUSD budget until budget language is defined and allocation is determined
 - Estimated to be \$4.1 million
- ✦ One-Time Deferred Maintenance
 - **Not included** in RUSD budget until budget language is defined and allocation is determined
 - Estimated to be \$350k





LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
 - ⊕ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
 - ⊕ Concentration funding is available to Districts with at least 55% UPP.
- Home to school transportation and TIIG are both funded at 2012-13 funding level



LCFF Base Rates:		
*TK-3	\$	9,815
4-6	\$	9,024
7-8	\$	9,291
*includes grade span adjustment		



2022-23 Budget Adoption



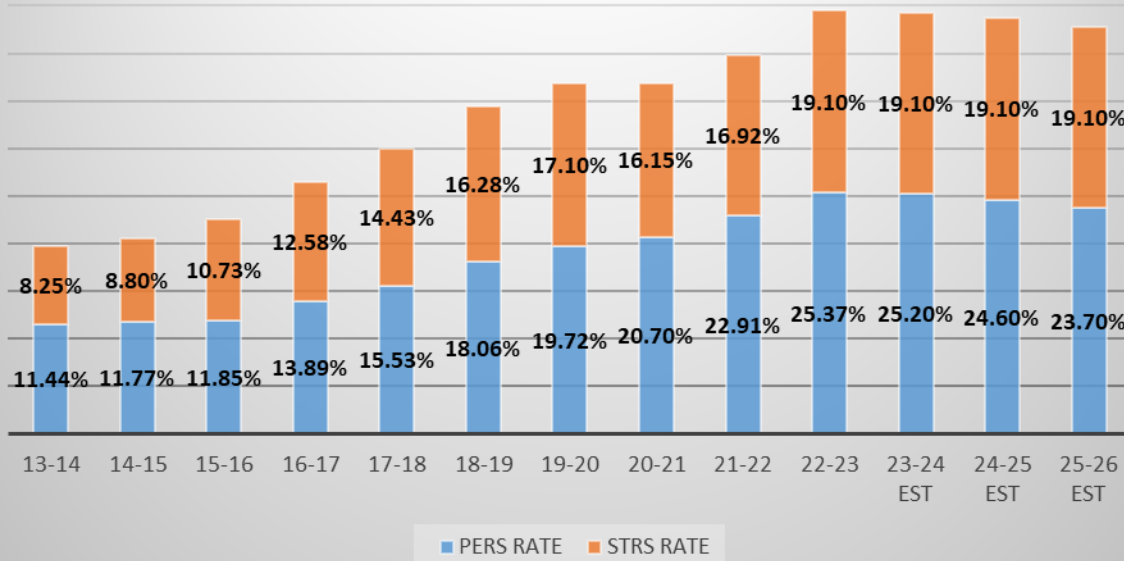
- Expenditures:
 - ✦ Prep provide to grades 1-3 at all elementary schools **\$162,700**
 - ✦ Counselors increased to 1.0 at all elementary schools **\$110k**
 - ✦ Psychologist for Lake Forest **\$117k**
 - ✦ Add Behaviorist **\$123k**
 - ✦ Increase District Office support 4 hours **\$31k**
 - 4 hour clerk to 8 hour support secretary
 - ✦ Maintain all Health Office Nurses/Aides at 6 hours for one more year **\$65k**
 - ✦ Tech Support re-org **\$72k**
 - ✦ TK Aides increased to 3.5 hrs **\$62k**
 - ✦ Facility budget increased **\$100k**
 - ✦ Computer replacement **\$75k**



STRS/PERS

Historical rates and costs

STRS / PERS Historical Rates



Historical rates		
YEAR	PERS RATE	STRS RATE
13-14	11.44%	8.25%
14-15	11.77%	8.80%
15-16	11.85%	10.73%
16-17	13.89%	12.58%
17-18	15.53%	14.43%
18-19	18.06%	16.28%
19-20	19.72%	17.10%
20-21	20.70%	16.15%
21-22	22.91%	16.92%
22-23	25.37%	19.10%
23-24 est	25.20%	19.10%
24-25 est	24.60%	19.10%
25-26 est	23.70%	19.10%



True Operating Deficit

- What is this?
 - ⊕ This is the amount that we are spending beyond our revenues, not including “one-time” items
 - ⊕ This is also known as a “structural deficit”
- How do we calculate this?
 - ⊕ Identify one-time revenues
 - ⊕ Identify one-time expenditures
 - ⊕ Remove these items from the current budget
- Why do we care about this number?
 - ⊕ This tells us whether our budget is balanced or if we are spending more than our revenues





True Operating Deficit

When one-time expenditures are adjusted from the budget, Rescue has a net increase to our Fund Balance.

	2022-23	2022-23	2022-23
	Unrestricted	ONE-TIME ADJUSTMENTS	ONE-TIME ADJUSTMENTS
Revenue Detail			
LCFF Sources (8010-8099)	34,233,418		34,233,418
Federal Revenue (8100-8299)	-		-
Other State Revenue (8300-8599)	676,839		676,839
Other Local Revenue (8600-8799)	528,012		528,012
Total Revenue	35,438,269		35,438,269
Expenditure Detail			
Certificated	15,754,430	(214,386)	15,540,044
Classified	5,006,536	(148,470)	4,858,067
Employee benefits	6,843,111	(136,643)	6,706,467
Books & Supplies	680,939		680,939
Service, Other Operating	2,133,999		2,133,999
Capital Outlay	6,400		6,400
Other Outgo	253,533		253,533
Indirect Costs	(166,711)		(166,711)
Total Expenditures	30,512,237	(499,499)	30,012,738
Excess/(Deficiency)	4,926,032	499,499	5,425,531
Other Financing Sources/uses			
Transfers In			
Transfers Out			
Other Sources			
Other Uses			
Contributions (8800-8999)	(5,291,686)		(5,291,686)
Total Other Sources/Uses	(5,291,686)	-	(5,291,686)
Net Inc/Dcr to Fund Balance	(365,655)	499,499	133,844

ONE-TIME ADJUSTMENTS	
CERT SALARIES	
89,210.00	LF PSYCHOLOGIST (YR 1 OF 3)
125,176.00	ELEMENTARY PREP (1 YEAR MOU)
214,386.00	
CLASS SALARIES	
85,962.00	BEHAVIORIST (YR 1 OF 3)
20,388.60	DO SECRETARY (YR 1 OF 3)
42,119.05	HON MAINTAIN 6 HOURS (1 YR)
148,469.65	
BENEFITS	
27,544.61	LF PSYCHOLOGIST (YR 1 OF 3)
37,534.04	BEHAVIORIST (YR 1 OF 3)
10,730.30	DO SECRETARY (YR 1 OF 3)
23,298.01	HON MAINTAIN 6 HOURS (1 YR)
37,536.40	ELEMENTARY PREP (1 YEAR MOU)
136,643.36	



Multi-Year Projections (MYP)

Assumptions - Revenues

■ LCFF

- ⊕ Improved COLA projections
- ⊕ Conservative assumptions for attendance to increase over the next 3 years

■ 2022-23 CARES balance available \$1.33 mil

- ⊕ Total CARES funding since 2019-20
\$8,168,382

■ Educator Effectiveness

- ⊕ Total **\$815,622**
 - 2021-22 \$50k
 - 2022-23 to 2026-27 \$188k annually

■ Improved CalPERS employer rates

■ Universal Pre-Kindergarten (UPK) Funding

- ⊕ Addition to the LCFF funding

■ Expanded Learning Opportunities Program (ELOP)

- ⊕ 2021-22 **\$314,513**
- ⊕ 2022-23 **\$900,000 est**
- ⊕ 2023-24 **\$900,000 est**
- ⊕ 2024-25 **\$900,000 est**

⊕ Requirements include

- Offer after school programs up to a 9 hour day
- Offer 30 additional 9 hour days (i.e. summer school)
- Required to offer the ELOP to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.
- Plan to be approved by the board prior to use of funds.
- Allocations are reduced beginning in 2024-25 if not compliant by 2023-24



Multi-Year Projections (MYP) Assumptions

Expenditures

- Ongoing - Student and staff computer replacement beginning 2023-24
 - ⊕ Grades K-2 \$75k, grades 3-8 \$170k, staff \$50k
- Ongoing - Prep provided to grades 1-3 at all elementary schools
 - ⊕ One year pilot in 2022-23, however budget is continued in 2023-24 and 2024-25
- Ongoing - Counselors increased to 1.0 at all elementary schools
- Ongoing - TK Aides increased to 3.5 hrs
- 3 year - Psychologist for Lake Forest
- 3 year - Add Behaviorist
- 3 year - Increase District Office support 4 hours
 - ⊕ 4 hour clerk to 8 hour support secretary



Rescue Union School District Multi-Year Projected Budget					
2022-23 BUDGET ADOPTION MYP		G 2021-22 JUNE UPDATE Total	K 2022-23 BUDGET ADOPTION Total	O 2023-24 BUDGET ADOPTION Total	S 2024-25 BUDGET ADOPTION Total
COLA		5.07%	6.56%	5.38%	4.02%
LCFF Enrollment		3,569	3,569	3,569	3,569
LCFF ADA:		3,517.34	3,401.38	3,437.07	3,456.00
UPC %		18.61%	19.52%	20.11%	20.09%
A. REVENUE:					
LCFF Sources	8010-8099	31,886,624	34,233,418	36,454,007	38,099,411
Federal Revenue	8100-8299	2,994,263	2,012,111	648,492	648,492
Other State Revenue	8300-8599	4,403,185	4,362,385	4,083,237	4,083,237
Local Revenue	8600-8799	4,862,404	2,658,419	2,515,920	2,512,029
TOTAL REVENUE		44,146,476	43,266,333	43,701,655	45,343,168
B. EXPENDITURES:					
Certificated Salaries	1000-1999	18,566,467	18,118,162	18,310,075	18,537,836
Classified Salaries	2000-2999	7,156,573	7,610,641	7,776,513	7,969,298
Benefits	3000-3999	10,711,444	10,660,539	10,744,029	10,819,303
Books & Supplies	4000-4999	2,043,365	2,124,764	1,483,542	1,669,110
Services	5000-5999	3,544,486	4,721,796	4,335,455	4,347,013
Capital Outlay	6000-6599	2,036,351	106,400	106,400	106,400
Other Outgo	7100-7299	1,220,619	1,327,471	1,341,399	1,352,142
Direct Support/Indirect Costs	7300-7399	(32,618)	(32,618)	(32,618)	(32,618)
TOTAL EXPENDITURES		45,246,687	44,637,155	44,064,796	44,768,485
C. EXCESS (DEFICIENCY)		(1,100,211)	(1,370,823)	(363,141)	574,684
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	-	-	-	-
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	-	-	-	-
TOTAL SOURCES/USES		-	-	-	-
E. NET INCREASE (DECREASE)		(1,100,211)	(1,370,823)	(363,141)	574,684
BEGINNING BALANCE		9,405,788	8,305,577	6,934,754	6,571,613
Audit adj		-	-	-	-
F. RESTATED BEGINNING BALANCE		9,405,788	8,305,577	6,934,754	6,571,613
PROJECTED ENDING BALANCE		8,305,577	6,934,754	6,571,613	7,146,297



Rescue Union School District
Multi-Year Projected Budget

2022-23 BUDGET ADOPTION MYP

G. COMPONENTS OF THE ENDING BALANCE:

a) Nonspendable

Revolving Cash	6,500	6,500	6,500	1,000
Stores	-	-	-	-
Prepaid expenses	45,543	-	-	-
All Others	-	-	-	-

b) Restricted

Educator Effectiveness	1,846,892	841,723	579,703	152,514
Lottery Instructional Materials RS 6300	800,622	613,422	426,222	31,022
Medi-Cal RS 9008	447,673	101,233	54,792	-
CTEIG RS 9054	39,522	36,632	31,626	-
ELOP	113,812	90,437	67,062	-
Donations	436,391	-	-	-
Student Body	-	-	-	-
ESSER II RS 7425	-	-	-	-

c) Committed

Stabilization Arrangements	1,881,973	1,622,815	1,578,930	2,776,183
Other Commitments	-	-	-	-
Liability - Compensated Absences	58,375	58,375	58,375	58,375
Liability - H/W Prior Year adjust	174,887	174,887	174,887	174,887
U/R Lottery - Instr Supplies / Textbook Adopt	1,101,965	1,133,812	1,165,658	1,197,505
MAA - Health services	108,012	86,768	65,524	44,280
Emergency Facility Needs	447,328	168,973	114,486	500,000
Misc Reserves	(8,594)	0	0	801,136

d) Assigned

Assigned Descriptions:

Liability - Compensated Absences	-	-	-	-
Liability - H/W Prior Year adjust	-	-	-	-
U/R Lottery - Instr Supplies / Textbook Adopt	-	-	-	-
Emergency Facility Needs	-	-	-	-
Misc Reserves	-	-	-	-

e) Unassigned

Reserve for Economic Uncertainties 10%	4,524,669	4,463,716	4,406,480	4,216,600
Unassigned/Unappropriated	-	-	-	-

Ending Fund Balance	8,305,577	6,934,754	6,571,613	7,146,297
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Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how attendance rates will increase
- Negotiations





Questions?





Appendix (more details)

NOTES		increase	decrease	Change 2021-22 to 2022-23
CLASS SALARIES				
	CLASS STEP	175,806.51		
	CLASS 1%	81,663.62		
	BSBA	85,962.00		
	DO SECTY	20,388.60		
	HON	42,119.05		
	GARDEN COORDIN	24,074.82		
	RETIREMENT SAVINGS		159,033.00	
	PRESONNEL	165,108.00	144,937.96	
	TECHNOLOGY	290,065.00	248,247.00	
	IA HEALTH	25,302.00		
	TK IA INCREASE	67,442.00	18,895.00	
	2021-22 UNFILLED POSITIONS	47,249.36		
		1,025,180.96	571,112.96	454,068.00
CERT SALARIES				
	RETIREMENT SAVINGS		207,000.00	
	REDUCED ONE-TIME CERT STAFF		1,098,552.03	
	CERT STEP	550,000.00		
	COUNSELORS	81,339.75		
	PREP	125,176.00		
	PSYCH	89,210.00		
	ASST SUPT	11,816.00		
		857,541.75	1,305,552.03	(448,010.28)
BENEFITS				
				(50,904.17)

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level – Adopted Budget 2022-23**

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees review and discuss the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

BACKGROUND:

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

STATUS:

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

FISCAL IMPACT:

Included as part of the 2022-23 adopted budget. This allows the district to meet the board policy to maintain 10% Reserve for Economic Uncertainties, which is 7 % above the state minimum requirement of 3% of total budgeted expenditures.

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.

2022-23 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: **Rescue School District**

Combined Assigned and Unassigned Fund Balances			
Fund	Fund Description	2022-23 Budget	
01	General Fund/County School Service Fund	\$ 4,463,716.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$4,463,716.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less: District's Reserve Standard amount		\$1,339,114.66	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$3,124,601.34	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2022-23 Budget Reasons
01	General Fund/County School Service Fund	\$3,124,601.34 7% Board Desired Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects	
(Insert Lines above as needed)		
Total of Substantiated Needs		\$ 3,124,601.34