

Galt Joint Union Elementary School District
Board of Education
“Building a Bright Future for All Learners”

Regular Board Meeting
Wednesday, January 25, 2017
5:45 p.m. Closed Session
7:00 p.m. Open Session

Galt City Hall Chamber
380 Civic Drive, Galt, CA 95632

AGENDA

Anyone may address the Board regarding any item that is within the Board's subject matter jurisdiction. However, the Board may not take action on any item which is not on this agenda as authorized by Government Code Section 54954.2.

Community members and employees may address items on the agenda by filling out a speaker's request form and giving it to the board meeting assistant prior to the start of that agenda item.

Comments are limited to no more than 3 minutes or less pending Board President approval.

- A. 5:45 p.m. – Closed Session: Galt City Hall Chambers Conference Room**
- B. Announce Items to be Discussed in Closed Session, Adjourn to Closed Session**
 - 1. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION - SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO PARAGRAPH (2) OR (3) OF SUBDIVISION (D) OF GOVERNMENT CODE 54956.9
 - Two potential cases
 - 2. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6
Agency Negotiator: Karen Schauer, Tom Barentson, Donna Mayo-Whitlock, Claudia Del Toro-Anguiano
 - Employee Agency: (GEFA) Galt Elementary Faculty Association
 - Employee Agency: (CSEA) California School Employee Association
 - Non-Represented Employees
 - 3. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE, Government Code §54957
- C. Adjourn Closed Session, Call Meeting to Order, Flag Salute, Announce Action Taken in Closed Session**
- D. Public Comments** for topics not on the agenda
Public comment should be limited to three minutes or less pending Board President approval. Community members who cannot wait for the related agenda item may also request to speak at this time by indicating this on the speaker's request form.
- E. Communications**
 - 1. California League of Schools Educator of the Year Award Dinner: Manny Mejia, Teacher, McCaffrey Middle School
 - 2. Pioneer Union School District: Annette Lane, Superintendent

F. Reports

1. Revised Administrative Regulation (AR) 3515.2 and Returning Concealed Carry Weapons (CCW) License Status Quo Prior to Senate Bill 707
2. Tom Torlakson, State Superintendent of Public Instruction: Public Schools Remain Safe Havens For California's Students
3. School Services of California Governor's Pocket Budget 2017-18
4. Williams Uniform Complaint 2nd Quarter Report

G. Recommended Actions

1. Routine Matters/New Business

131.822 Consent Calendar

MOTION

a. Approval of the Agenda

At a regular meeting, the Board may take action upon an item of business not appearing on the posted agenda if, first, the Board publicly identifies the item, and second, one or more of the following occurs:

- 1) The Board, by a majority vote of the full Board, decides that an emergency (as defined in Government Code section 54956.5) exists; or
- 2) Upon a decision by a two-thirds vote of the Board, or if less than two-thirds of the Board members are present, a unanimous vote of those present, the Board decides that there is a need to take immediate action and that the need for action came to the attention of the District after the agenda was posted; or
- 3) The item was posted on the agenda of a prior meeting of the Board occurring not more than five calendar days prior to the date of this meeting, and at the prior meeting, the item was continued to this meeting.

b. Minutes: December 14, 2016 Organizational Meeting

c. Payment of Warrants –

Certificated/Classified Payrolls Dated: 1/1/1, 1/10/17, 1/13/17

Vendor Warrant Numbers: 17321871 – 17321931, 17322535 – 17322619, 17323439 – 17323504, 17325400 – 17325484, 17326502 – 17326586, 17326934 - 17326988

d. Personnel

1. Resignations/Retirement
2. Leave of Absence Requests
3. New Hires

e. Donations

f. 2017 South by Southwest Edu (SXSWedu) Conference & Festival, March 6-9, 2017 in Austin Texas

131.823 Consent Calendar (Continued) – Items Removed for Later Consideration

CC
Items Removed

131.824 Board Consideration of Approval of GJUESD 2015-16 Audit Report by Goodell, Porter, Sanchez & Bright, LLP

MOTION

131.825 Board Consideration of Approval of 2015-2016 School Accountability Report Card (SARC) Lake Canyon, Marengo Ranch, River Oaks and Valley Oaks, Vernon E. Greer Elementary Schools and Robert L. McCaffrey Middle School

MOTION

- | | | |
|---------|---|----------------|
| 131.826 | Public Hearing Of Request To Waive California Education Code Section 37202(a), The Equity Length Of Time Requirement For Transitional Kindergarten And Kindergarten Programs At The Districts' Elementary Schools | PUBLIC HEARING |
| 131.827 | Board Consideration of Approval to Waive California Education Code Section 37202(a), The Equity Length Of Time Requirement For Transitional Kindergarten And Kindergarten Programs At The Districts' Elementary Schools | MOTION |
| 131.828 | Board Consideration of Approval of Substitute Teacher Salary Schedule | MOTION |

H. Pending Agenda Items

1. School Furniture Analysis and Pilot Programs
2. Governance Team Continuous Improvement

I. Public Comments for topics not on the agenda

Public comment should be limited to three minutes or less pending Board President approval.

J. Adjournment

The next regular meeting of the GJUESD Board of Education: February 24, 2017

Board agenda materials are available for review at the address below.

Individuals who require disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing:

Karen Schauer Ed.D., District Superintendent
 Galt Joint Union Elementary School District
 1018 C Street, Suite 210, Galt, CA 95632
 (209) 744-4545



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: Closed Session
Presenter: Karen Schauer	Action Item: Information Item: XX

1. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION - SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO PARAGRAPH (2) OR (3) OF SUBDIVISION (D) OF GOVERNMENT CODE 54956.9
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2. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6
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 - Non-Represented Employees

3. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE,
 Government Code §54957



Board Meeting Agenda Item Information

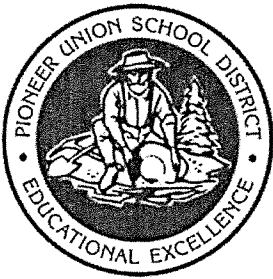
Meeting Date: 1/25/17	Agenda Item: Communications
Presenter: Karen Schauer	Action Item: Information Item: XX

1. California League of Schools Educator of the Year Award Dinner: Manny Mejia, Teacher, McCaffrey Middle School

Mr. Manny Mejia from McCaffrey Middle School, was recognized as a nominee and executed a competitive speech for Educator of the Year for California League of Middle Schools (CLMS) 2016.

The CLMS and California League of High Schools (CLHS) Educator of the Year award is given annually to 22 educators, representing regions throughout California, who exemplify educational excellence and have made significant efforts to implement elements of educational reform in middle and high schools.

2. Pioneer Union School District: Annette Lane, Superintendent



Pioneer Union School District

Annette Lane, Superintendent

6862 MT. AUKUM RD ♦ SOMERSET ♦ CALIFORNIA ♦ 95684

PHONE (530) 620-3556 ~ FAX (530) 620-4932

January 9, 2017

Dear Superintendent Schauer and members of the Galt JUESD School Board,

I'd like to take this opportunity to acknowledge the professionalism and courtesy extended by the River Oaks Principal, Lois Yount, and her staff. As a Director of School and District Support Services at the Stanislaus County Office of Education, I worked closely with several districts in developing strategic plans to support increased student achievement. In our pursuit of research-based best practices, we scheduled observations at River Oaks Elementary School in GJUESD during their differentiated instructional block referred to as WIN Time. Each time I accompanied a group of educators during their observation, the result was the same, they made plans to develop and implement a similar model to meet the needs of their students. Recently, I became Superintendent of Pioneer Union School District in El Dorado County. Again, I asked Principal Yount to host a team of educators from our district during WIN Time. This is an example of the feedback I received from PUSD staff who observed at River Oaks:

"Their professionalism and positive attitudes was noticed and admired. I loved how all the classrooms had a theme and the overall feel of the school was peaceful. Students were engaged and the environment was safe and friendly."

"I saw several things that were impressive. As teachers/IAs were teaching, the calmness and quiet allowed all children to learn and to stay focused on their instructors and the lessons being taught."

"Each instructor was comfortable with their materials and had what they needed in order to present them in an organized, systematic way."

"Expectations were clear and seemed to be consistent from grade level to grade level."

"Kindergarteners were reading quite well! Students seemed to enjoy the instruction! I really enjoyed my visit there!"

I am proud to have spent nineteen years as an educator in the Galt Joint Union Elementary School District. I appreciate the courtesy my former colleagues continue to extend to my current colleagues and me. Thank you for your continued commitment to supporting all students to be successful including the adult learners from across the region.

Sincerely,

Annette B. Lane

Superintendent, Pioneer Union School District



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: Reports
Presenter: Karen Schauer	Action Item: XX Information Item:
<ol style="list-style-type: none">1. Revised Administrative Regulation (AR) 3515.2 and Returning Concealed Carry Weapons (CCW) License Status Quo Prior to Senate Bill 7072. Tom Torlakson, State Superintendent of Public Instruction: Public Schools Remain Safe Havens For California's Students3. School Services of California Governor's Pocket Budget 2017-184. Williams Uniform Complaint 2nd Quarter Report	



REPORT

Revised AR 3515.2 and
Returning CCW Status Quo Prior to Senate Bill 707

Revised Administrative Regulation (AR) 3515.2 and Returning Concealed Carry Weapons (CCW) License Status Quo Prior to Senate Bill 707

At the December 2016 board meeting, the superintendent, business services director and attorney reviewed research concerning a new law and CSBA policy regarding firearms on school campuses. During open session discussion, the board provided direction on next steps to modify the current administrative regulation for disruption to support citizens with a Carry Concealed Weapon (CCW) license to carry a firearm on school grounds.

This regulation revision aligns with what a person could do prior to the new law resulting from Senate Bill 707 (Wolk-D, Davis). The regulation includes an application process, CCW license documentation and insurance requirements.

The revised Disruption Administrative Regulation (AR) 3515.2 is included for board review. The revised administrative regulation does not require Board approval and is brought back to the January 25, 2017 board meeting as an information item.

Galt Joint Union ESD

Administrative Regulation

Disruptions

AR 3515.2

Business and Noninstructional Operations

The principal or designee may direct any person, except a student, school employee, or other person required by his/her employment to be on school grounds, to leave school grounds or school activity if:

1. The principal or designee has reasonable basis for concluding that the person is committing or has entered the campus with the purpose of committing an act which is likely to interfere with the peaceful conduct, discipline, good order, or administration of the school or a school activity, or with the intent of inflicting damage to any person or property. (Education Code 44810, 44811; Penal Code 626.7)
2. The person fights or challenges another person to a fight, willfully disturbs another person by loud and unreasonable noise, or uses offensive language which could provoke a violent reaction. (Penal Code 415.5)
3. The person loiters around a school without lawful business for being present or reenters a school within 72 hours after he/she was asked to leave. (Penal Code 653b)
4. The person is required to register as a sex offender pursuant to Penal Code 290 and does not have a lawful purpose and written permission from the principal or designee to be on school grounds. (Penal Code 626.81)

(cf. 1250 - Visitors/Outsiders)

(cf. 3515.5 - Sex Offender Notification)

5. The person is a specified drug offender as defined in Penal Code 626.85 and does not have written permission from the principal or designee to be on school grounds. However, such specified drug offender may be on school grounds during any school activity if he/she is a student or the parent/guardian of a student attending the school. (Penal Code 626.85)
6. The person willfully or knowingly creates a disruption with the intent to threaten the immediate physical safety of any student in grades K-8 while attending, arriving at, or leaving school. (Penal Code 626.8)
7. The person has otherwise established a continued pattern of unauthorized entry on school grounds. (Penal Code 626.8)

(cf. 1240 - Volunteer Assistance)

(cf. 3515.3 - District Police/Security Department)
(cf. 4158/4258/4358 - Employee Security)
(cf. 6145.2 - Athletic Competition)

The principal or designee shall allow a parent/guardian who was previously directed to leave school grounds to reenter for the purpose of retrieving his/her child for disciplinary reasons, medical attention, or family emergencies, or with the principal or designee's prior written permission. (Penal Code 626.7, 626.85)

When directing any person to leave school premises, the principal or designee shall inform the person that he/she may be guilty of a crime if he/she:

1. Fails to leave or remains after being directed to leave (Penal Code 626.7, 626.8, 626.85)
2. Returns to the campus without following the school's posted registration requirements (Penal Code 626.7)
3. Returns within seven days after being directed to leave (Penal Code 626.8, 626.85)

(cf. 0450 - Comprehensive Safety Plan)

Appeal Procedure

Any person who is asked to leave a school building or grounds may appeal to the Superintendent or designee. This appeal shall be made no later than the second school day after the person has departed from the school building or grounds. After reviewing the matter with the principal or designee and the person making the appeal, the Superintendent or designee shall render his/her decision within 24 hours after the appeal is made, and this decision shall be binding. (Education Code 32211)

The decision of the Superintendent or designee may be appealed to the Governing Board. Such an appeal shall be made no later than the second school day after the Superintendent or designee has rendered his/her decision. The Board shall consider and decide the appeal at its next scheduled regular or adjourned regular public meeting. The Board's decision shall be final. (Education Code 32211)

Concealed Carry Weapon Permit

Pursuant to Board policy 3515.2, the Board authorizes the Superintendent or designee to grant written permission to a person, excluding District employees, who holds a valid Carry Concealed Weapon (CCW) license issued in California, who is at least 21 years of age, and files the required application to possess lawful firearms and /or ammunition on school grounds in accordance with law and Board policy. (See Exhibit 1.)

Any person who is granted permission shall be required to sign the district's firearms and ammunition possession agreement. (See Exhibit 2.) The person granted permission shall

maintain personal CCW license insurance with a minimum level set by the District. The signed agreement shall be maintained in the District's records. The Principal and other appropriate staff shall be notified regarding persons who have been granted permission. Permission shall be granted only if the Superintendent or designee is satisfied that the possession on school grounds shall be for a peaceful and lawful purpose or activity and the possessor will at all times comply with all terms included in the District's firearms and ammunition possession agreement.

Permission to carry a firearm and/or ammunition on school grounds may be revoked by the Superintendent or designee at any time. In addition, when any person granted permission to possess a firearm on campus is directed to leave school grounds for reasons of disruption or other violation of law or district policy, the permission is automatically revoked. The permission granted shall be for a one (1) year term, and may be renewed annually based upon a newly submitted application. (See Exhibit 2.)

Legal Reference:

EDUCATION CODE

- 32281 Comprehensive safety plan
- 35160 Powers and duties of the Board
- 35161 Powers and duties of the Board; authority to delegate
- 38001.5 District security officers; requirements if carry firearm

PENAL CODE

- 626.9 Gun Free School Zone Act
- 830.32 District police department; district decision to authorize carrying of firearm
- 16150 Definition of ammunition
- 16520 definition of firearm
- 26150-
- 26225 Concealed weapons permit
- 30310 Prohibition against ammunition on school grounds.

UNITED STATES CODE, TITLE 18

- 921 Definitions, firearms and ammunition
- 922 Firearms, unlawful acts

923 Firearm licensing

UNITED STATES CODE, TITLE 20

7151 Gun-Free Schools Act; student expulsions for possession of firearm
Regulation

GALT JOINT UNION SCHOOL DISTRICT

approved: January 25, 2017 Galt, California

Exhibit (1)

Business and Noninstructional Operations

AR 3515.2

FIREARMS ON SCHOOL GROUNDS

APPLICATION FOR FIREARM/AMMUNITION ON SCHOOL GROUNDS

Please fill out all three sections of this application and attach all documents listed in Section 2. Incomplete applications will not be processed.

Return this application to:

(title)

(address)

SECTION 1. Identifying Information

Name: _____ Date of Birth: _____

Phone: _____ Email: _____

I am a (check one or more)

____ Board member _____

____ Parent/guardian of child(ren) at the following school(s): _____

____ Other: _____

FIREARMS ON SCHOOL GROUNDS (continued)

SECTION 2. Required Documents

The following documents must be attached to this application:

1. Copy of a valid Carry Concealed Weapon (CCW) license issued in California

Date of CCW permit expiration: _____

2. Proof of CCW personal insurance in an amount not less than that amount set by the District.

SECTION 3. Acknowledgment

I understand that by submitting this application I am certifying under penalty of perjury under the laws of the State of California that the information provided is accurate and all documents attached are true and correct copies of the original. I understand that the decision to grant me permission to carry a firearm and/or ammunition on school grounds is at the sole discretion of the school district.

Print name: _____ Date: _____

Signature: _____

Exhibit (2)

Business and Noninstructional Operations

AR 3515.2

FIREARMS ON SCHOOL GROUNDS

FIREARM AND AMMUNITON POSSESSION AGREEMENT

The District permits the possession of firearms and ammunition on school grounds consistent with applicable law, board policy 3515.2, and Administrative Regulation 3515.2. Before the Superintendent or designee grants such permission to any person to possess a firearm or ammunition on school grounds, the person requesting such permission must agree to the conditions described below regarding acceptable use and the safety restrictions imposed by the District.

I. Definitions

Ammunition means, but is not limited to, any bullet, cartridge, magazine, clip, speed loader, autoloader, or projectile capable of being fired from a firearm with a deadly consequence. Ammunition does not include blanks.

Firearm means a device, designed to be used as a weapon, from which is expelled through a barrel, a projectile by the force of an explosion or other form of combustion.

Carry Concealed Weapon (CCW) license means a valid, current permit to carry a concealed firearm issued by a county sheriff or chief of police within California and must contain no restriction on the carrying of a firearm on school grounds.

School grounds include, but are not limited to, school buildings, fields, storage areas, and parking lots.

II. District Rights

The Superintendent or designee shall notify the principal and other appropriate staff of all persons granted permission to carry a firearm and/or ammunition on school grounds.

Permission to carry a firearm and/or ammunition applies only to weapons covered by the CCW permit.

The Superintendent or designee shall notify law enforcement in the event that the person uses a firearm or ammunition in a manner that threatens the safety of other persons or district property.

The District reserves the right to revoke, at any time, the permission granted to an individual to possess a firearm and/or ammunition on school grounds. Grounds for revocation include, but

FIREARMS ON SCHOOL GROUNDS (con't)

are not limited to, a violation of law, Board policy, Administrative Regulation, or any terms of this Agreement; concerns of the Superintendent or *designee* about the individual's ability to safely use the firearm or ammunition on school grounds; or any subsequent change in Board policy that would prohibit the granting of permission to any individual.

III. Responsibilities

Responsibilities of any person given permission to carry a firearm or ammunition on school grounds include, but are not necessarily limited to:

1. Abiding by all applicable laws, Board policy, and the terms of this Agreement
2. Ensuring the safe storage and handling of the firearm and ammunition
3. Notifying the Superintendent or designee whenever the CCW license is revoked, expires, has new restrictions placed on it, or is renewed during the term of this Agreement and providing a copy of the renewed license as applicable
4. Only using the firearm and/or ammunition during an emergency that threatens the safety of students, staff, or other persons on school grounds and in accordance with applicable laws and the terms of the CCW license.
5. Maintaining adequate personal CCW insurance coverage in an amount acceptable to the District.
6. Reapplying on an annual basis.

IV. Acknowledgment and Receipt and Agreement

I acknowledge that I have received, read, and understood the Firearms and Ammunition Possession Agreement. I understand that any violations of this Agreement may be grounds for revocation of the Agreement.

My signature below indicates my knowing and voluntary acceptance of all the terms of this Agreement. I understand it is my obligation to apply annually and renew this Agreement before it expires in order to continue to possess a firearm or ammunition on school grounds.

Print Name

Signature

Date

FIREARMS ON SCHOOL GROUNDS (con't)

V. District Permission

Pursuant to Penal Code 626.9 and 30310 and as authorized by the Governing Board, I grant written permission to the following individual, whose name appears on the signature line under Section IV — Acknowledgement of Receipt and Agreement, to carry a firearm or ammunition on school grounds under the terms of this Agreement.

I reserve the right to revoke or modify the scope of the permission granted in this Agreement. This Agreement shall automatically expire on the date listed below and may be renewed subject to district criteria annually.

_____	_____
Name	Title
_____	_____
Signature	Date



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

December 21, 2016

Dear County and District Superintendents, Charter School Administrators, and Principals:

PUBLIC SCHOOLS REMAIN SAFE HAVENS FOR CALIFORNIA'S STUDENTS

In this time of uncertainty, anxiety, and fear I strongly encourage you to join me in declaring our public schools "safe havens" for students and their parents and to remind families about existing laws that protect them and their students' records from questions about immigration status.

Unfortunately, since the presidential election, reports of bullying, harassment, and intimidation of K-12 students based on immigration status, religious, or ethnic identification are on the rise.

As State Superintendent of Public Instruction, safety is my top priority. And my strongest commitment to you, your students and their families is that schools remain safe places to learn. California serves more than 6.2 million kindergarten through twelfth grade students with the most diverse population in the nation.

Parents should know they are welcome on our school campuses regardless of their immigration status. We encourage all parents and guardians to participate in their school communities and in the education of their children. Engaged parents play a key role in helping our students succeed. That is one reason encouraging parent engagement is a top priority for California schools and one of the key local indicators of success for our schools and districts.

The California Department of Education will continue to provide local educational agencies (LEAs) with guidelines about existing laws that protect student records, including:

- The 1984 Supreme Court decision *Plyler v. Doe* requires schools to enroll all eligible children regardless of their citizenship or immigration status.
- State and federal laws prohibit educational agencies from disclosing personally identifiable student information to law enforcement, without the consent of a parent or guardian, a court order or lawful subpoena, or in the case of a health emergency.

December 21, 2016

Page 2

- Districts must verify a student's age and residency, but have flexibility in what documents or supporting papers they use. They do not have to use documents pertaining to immigration status.
- To determine age, for example, an LEA can rely on a statement from a local registrar, baptismal records, or an affidavit from a parent guardian or custodian.
- To determine residency, an LEA can rely on property tax receipts, pay stubs, or correspondence from a government agency.

Since LEAs do have wide discretion in what records they use, I strongly recommend that they do not collect or maintain documents related to immigration status.

Some California districts, such as the Los Angeles Unified School District and Sacramento Unified School District, have declared themselves to be "safe havens" to let their communities know they will maintain a welcoming environment for all students and parents. I support this message.


Here is an example of a resolution from the Sacramento City Unified School District http://www.scusd.edu/sites/main/files/file-attachments/safe_haven_reso_final_amended_final.pdf.

Together, we can make it clear we will do our best to make sure the prospect of the deportation of undocumented students and their families will not interfere with helping our students succeed.

Our schools are not and will not become an arm of the U.S. Customs and Immigration Enforcement (ICE). Instead, they will remain safe places for learning and teaching for all students, regardless of immigration status.

Please join me in spreading this message. We can and must support each other as California leads the way forward.

Sincerely,



Tom Torlakson

TT:ba

2016-09599



Happy New Year! With Measure K's passage we are looking forward to a great finish to 2016-17 and outstanding to 2017-18. There are a lot of unknowns still at the National and State levels regarding funding and education. We cannot let the unknown deter our momentum. On Tuesday, January 17, Dr. Schauer, Myla Frantson, myself, and representatives from both GEFA and CSEA attended the School Services Workshop regarding the Governor's proposed 2017-18 Budget. We met as a group after the workshop to discuss some of the highlights and topics that were presented. The following are some of the subject areas:

- Prop. 55 passage is a positive to the education budget as a whole. However, due to the increased expenses from both PERS and STRS, plus increases in District operational expenses, the Budget this year and in the future is neutral. The increases in LCFF are not creating the additional resources we have experience the past few years.
- Districts will be challenged to meet needed reserves in future years.
- Concerns regarding Health Care were expressed and it seems to be a wait and see, as developments regarding any changes in the American Health Care Act.
- State Revenues are not as high as projected, so the May Revise will have a more accurate portrayal of our budget. At a Sacramento County Office of Education presentation this week, it was reported that some one-time money might be available.

LCAP Goal 4

1. Measure K Facilities General Obligation Bond
 - Our work has only just begun. However, with the recent storms and the development and/or identification of many repairs needed at our sites, staff and parents are excited and believe modernization/bond projects can begin now. We are trying to provide some temporary and necessary fixes that will allow our future projects to be designed to make the best use of our bond funds for permanent and lasting improvements.
 - Bond Sales should occur in May 2017 (\$9.7M) and 2019 (\$10M).

Quarterly District Report: *Williams* Uniform Complaint Process (UCP)

Properly submitting this form to SCOE serves as your district's *Williams* UCP Quarterly Complaint Report per *Education Code* § 35186(d). **All fields are required.** (CAHSEE complaints no longer need to be reported on this form.)

SUBMITTER INFORMATION

Karen Schauer	Superintendent	209-744-4545 ext. 308
Name Person submitting form	Job Title	Phone Number Include area code
superintendent@galt.k12.ca.us		
E-mail Address		

DISTRICT INFORMATION

Galt Joint Union S.D.	2016	Quarter 2 (October–December)
School District	Year Covered by This Report	Quarter Covered by This Report

COMPLAINTS

Sufficiency of Textbooks

Total Number of Textbook Complaints Enter 0 if none.	0
Number of Textbook Complaints <u>Resolved</u> Enter 0 if none.	0
Number of Textbook Complaints <u>Unresolved</u> Enter 0 if none.	0

Emergency School Facilities Issues

Total Number of Emergency Facilities Complaints Enter 0 if none.	0
Number of Emergency Facilities Complaints <u>Resolved</u> Enter 0 if none.	0
Number of Emergency Facilities Complaints <u>Unresolved</u> Enter 0 if none.	0

Vacancy or Misassignment of Teachers

Total Number of Vacancy/Misassignment Complaints Enter 0 if none.	0
Number of Vacancy/Misassignment Complaints <u>Resolved</u> Enter 0 if none.	0
Number of Vacancy/Misassignment Complaints <u>Unresolved</u> Enter 0 if none.	0

RESOLUTION OF COMPLAINTS

Briefly summarize the nature of complaints and how they were resolved.

Enter "N/A" if no complaints were received. If you need more space, enter "sent by e-mail" and send your summary to Cyndi Kroeck with your report.

N/A

REPORT INCLUDES ALL COMPLAINTS FOR THIS QUARTER

The number of UCP complaints (textbooks, facilities, and teachers categories) filed for the quarter being reported *MUST* be entered in this report. Please check the box below confirming this:



Includes All UCP Complaints

All UCP complaints for the indicated quarter are being reported—from my district office and all school sites in my district.

RETURN INSTRUCTIONS

After completing the form in its entirety, save the file and e-mail it to Cyndi Kroeck at the Sacramento County Office of Education (SCOE): ckroeck@scoe.net.

By submitting this form, you certify that the information is complete and accurate, and that you have verified the accuracy of the report information by contacting each school in your district. The report includes *ALL* UCP complaints in the above categories received at school sites in the district, plus the district office.

The 2017-18 State Budget Proposal

The Governor’s 2017-18 proposed State Budget reflects the slowdown of California’s fiscal recovery. Over the past four years, public education in California has enjoyed unprecedented growth in funding largely due to restoration of past reductions, growth in the economy, and passage of Proposition 30 in November of 2012. Within the first 30 seconds of his press conference on the 2017-18 State Budget, Governor Jerry Brown dashed hopes for any continuation of that trend.

Proposition 98

For the current year, the Governor’s Budget acknowledges that revenues are lower than projected in the adopted 2016-17 Budget Act, resulting in the lowering of the current year minimum guarantee. For the current year, the Proposition 98 guarantee is now estimated at \$71.4 billion, down \$506 million from the enacted level. This decrease is based on lower than expected General Fund tax revenues on which the guarantee is funded, which have declined by \$5.8 billion over the three-year budget period.

For 2017-18, the Governor’s Budget proposes a Proposition 98 guarantee of \$73.5 billion, a decrease of \$953 million, relative to the 2016-17 Budget Act. The guarantee is based on Test 3, the change in per capita General Fund revenues, plus 0.5%, and the change in K-12 average daily attendance (ADA), which is expected to decline in the budget year. The Governor’s Budget notes that an additional \$264 million in Maintenance Factor will be created—due to it being a Test 3 year—totaling just more than \$1.6 billion at the end of 2017-18.

Local Control Funding Formula

The Governor’s 2017-18 proposed Budget continues implementation of the Local Control Funding Formula (LCFF) with an infusion of \$744 million, the amount needed to fund the statutory cost-of-living adjustment (COLA). The LCFF provides funding to transition all local educational agencies (LEAs) toward target funding levels, and provides supplemental revenues through percentage weighting factors to

increase or improve services for students who are not English language proficient, who are from low-income families, or who are in foster care.

LCFF Target Entitlements for School Districts and Charter Schools

The target base grants by grade span for 2017-18 are increased over 2016-17 by 1.48% to reflect the estimated statutory COLA:

Grade Span	2016-17 Target Base Grant per ADA	1.48% COLA	2017-18 Target Base Grant per ADA
TK-3	\$7,083	\$105	\$7,188
4-6	\$7,189	\$106	\$7,295
7-8	\$7,403	\$110	\$7,513
9-12	\$8,578	\$127	\$8,705

In addition, the 2017-18 Transitional Kindergarten (TK)-3 grant increase for the class-size reduction (CSR) grade span adjustment (GSA) is \$748 per ADA, and the grade 9-12 base grant per ADA is increased by \$226 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades.

School districts and charter schools are entitled to supplemental increases equal to 20% of the adjusted base grant (includes CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free and reduced-price meals program, or in foster care. An additional 50% per-pupil increase is provided as a concentration grant for each eligible student enrolled beyond 55% of total enrollment.

LCFF Target Entitlements and Gap Funding

The difference between an LEA’s current funding and its target entitlement is called the LCFF gap, and it is this gap that is funded with the additional dollars dedicated each year to implementation of the LCFF.

For 2017-18, the Governor’s Budget proposes to spend \$744 million to further close the LCFF funding gap.

The table below shows the Department of Finance’s (DOF’s) LCFF gap percentages through 2020-21:

District and Charter School LCFF Funding and Gap Closure Estimates (Dollars in Millions)					
	2016-17	2017-18	2018-19	2019-20	2020-21
LCFF Funding	\$2,942	\$744	\$1,904	\$2,022	\$2,294
Gap Closure %	55.28%	23.67%	53.85%	68.94%	100.00%
COLA	0.00%	1.48%	2.40%	2.53%	2.66%

Up through the 2016-17 fiscal year, the Administration has made significant strides to reach the full-funding targets of the LCFF. With the gap closure funding for 2016-17, the LCFF is now roughly 96% of the way towards full implementation. Although the Governor’s 2017-18 Budget proposal makes no additional progress toward LCFF full funding, the proposal prevents erosion in LCFF implementation by proposing funding equal to the cost of the COLA increase on LCFF target rates. However, the proposed funding is significantly less than the \$2.2 billion the Administration previously estimated would be provided for 2017-18.

Pupil transportation and Targeted Instructional Improvement Grants continue as separate add-ons to the LCFF allocations and do not receive a COLA.

Cost-of-Living Adjustments

The estimated statutory COLA for K-12 education programs in 2017-18 is 1.48%, and is applied to the LCFF base grant targets, as well as other education programs that are funded outside of the LCFF. Those programs include Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, and the American Indian Early Childhood Education program, all of which are proposed to receive the statutory COLA.

Statewide, ADA is expected to decrease only slightly in 2017-18, by 645 ADA from 2016-17 levels to an estimated ADA of 5,958,288.

Mandates and Deferrals

The Mandate Block Grant (MBG) continues to be funded outside the LCFF and will be increased by \$8.5 million to reflect the addition of the Training for School Employee Mandated Reporters program. This translates to an estimated \$1.40 per ADA increase to the MBG.

The Governor proposes a “one-time LCFF cost shift.” This is the result of a decrease in the 2016-17 Proposition 98 minimum funding guarantee caused by lower than projected state revenues. Rather than adjusting the current-year apportionment schedule, the Governor is shifting \$859.1 million in LCFF expenditures from June 2017 to July 2017, which will result in a decrease to June 2017 cash balances for LEAs across the state.

County Offices of Education

County offices of education (COEs) receive funding under a similar formula, with funding provided in recognition of direct instructional services for pupils in juvenile court schools and community schools and an allocation for countywide services based on the number of school districts and total ADA within the county. As of 2014-15, the LCFF for COEs is fully implemented and, therefore, LCFF increases for COEs in 2017-18 are provided through the estimated COLA only, with COEs that are at their LCFF target receiving a 1.48% increase. COEs that are more than 1.48% above their LCFF target will receive no additional funding through the formula in the budget year.

COE funding for 2017-18 is increased under the Governor’s Budget proposal by a net of \$2.4 million to account for a COLA on LCFF entitlements and changes in ADA.

Community-Funded School Districts

School districts with property tax revenues that exceed the formula funding levels will continue to retain their local tax growth, and will receive a minimum state aid allocation that is reduced by the cuts incurred during the recession which, under the

LCFF, are carried forward into future years for these districts.

Discretionary Funding

The Governor’s Budget proposes \$287 million in one-time Proposition 98 funds for school districts, charter schools, and COEs to use at the discretion of local governing boards. This equates to approximately \$48 per ADA. These funds, like prior years, would be counted by the state as offsetting prior-year mandate reimbursement claims on a dollar-for-dollar basis.

School Facilities

PROPOSITION 51

The passage of Proposition 51 will provide \$9 billion in bond authority for K-12 and community college facilities.

The proposed State Budget indicates the Administration’s desire to revise regulations and policies to improve fiscal accountability and proposes to include facilities bond fund expenditures in the annual K-12 Audit Guide noting “once these measures are in place to verify taxpayers’ dollars are appropriately used, the Administration will support the expenditure of Proposition 51 funds.”

Proposition 39 Grants

The Governor’s 2017-18 Budget proposal includes \$422.9 million to support school district and charter school energy projects and \$52.3 million for community college energy projects.

Special Education

Along with proposing a 1.48% COLA, the Governor indicates his office will engage stakeholders throughout the spring budget process for feedback on the current special education funding system, noting discussions must be made on “principles that are consistent with the LCFF and apply to all students, including students with disabilities.”

Preschool and Child Care

Last year, the Legislature and Governor negotiated a three-year plan to increase state preschool slots and fund increases to provider reimbursement rates.

To fully fund the 2016-17 obligations of the agreement, as well as workload adjustments to California Work Opportunity and Responsibility for Kids Stage 2 and 3, the Governor’s 2017-18 Budget proposal includes \$87.9 million in non-Proposition 98 funds and \$23.5 million in Proposition 98 funds. However, the Governor proposes to pause the agreement for the 2017-18 Budget, essentially extending the implementation plan by an additional year.

The proposal fully funds increasing the Regional Market Rate to the 75th percentile of the 2014 Regional Market Rate survey—and maintains it at that level for 2017-18—and the planned increase of full day state preschool slots by 2,959 (beginning April 1, 2017). The standard reimbursement rate is proposed to be maintained at the level funded by the 2016-17 State Budget (an increase of 5% from 2015-16).

Career Technical Education

The Governor’s 2017-18 Budget proposal includes \$200 million for CTE Incentive Grant funding, representing the final installment of the three-year grant program. Governor Brown notes, “Commencing with 2018-19, schools will support the full cost of these programs within their LCFF allocations.”

Additional Program Funding

The Governor’s Budget proposal provides \$10.1 million for programs to improve outcomes for K-12 pupils by reducing truancy and supporting pupils who are at risk of dropping out of school or are victims of a crime. This is the second year of funding generated by Proposition 47 (2014).

Proposition 56 (2016) increases the cigarette tax by \$2.00 per pack and requires a percentage of revenues to be used for school programs that prevent and

reduce the use of tobacco and nicotine products by young people. The 2017-18 Budget provides \$29.9 million to support tobacco and nicotine prevention and reduction programs at K-12 schools.

Federal Programs

Congress adopted a continuing resolution (CR) for funding all federal programs through April 28, 2017. The CR will maintain the same level of funding for K-14 education programs in 2017-18 as provided in 2016-17.

Dartboard Factors

The SSC Financial Projection Dartboard factors presented below are developed by SSC with input from independent state agencies and private economic consulting firms based on the latest information available. These factors are provided to assist school agencies in preparing their upcoming budgets and multiyear projections.

Factor	2016-17	2017-18	2018-19	2019-20	
LCFF Planning Factors	SSC Simulator	SSC Simulator	SSC Simulator	SSC Simulator	
Statutory COLA	0.00%	1.48%	2.40%	2.53%	
Ten-Year Treasuries	2.20%	2.50%	2.70%	2.90%	
California Consumer Price Index	2.37%	2.72%	2.92%	2.60%	
Lottery	Base	\$144	\$144	\$144	\$144
	Prop. 20	\$45	\$45	\$45	\$45

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POCKET BUDGET 2017-18

A Summary Analysis of the Governor’s Proposed 2017-18 State Budget for California’s Schools

Prepared by:



January 2017

Public Education’s Point of Reference
for Making Educated Decisions



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.822 Consent Calendar
Presenter: Karen Schauer	Action Item: XX Information Item:
<p>a. Approval of the Agenda</p> <p>b. Minutes: December 14, 2016 Organizational Meeting</p> <p>c. Payment of Warrants – <u>Certificated/Classified Payrolls Dated:</u> 1/1/17, 1/10/17, 1/13/17 <u>Vendor Warrant Numbers:</u> 17321871 – 17321931, 17322535 – 17322619, 17323439 – 17323504, 17325400 – 17325484, 17326502 – 17326586, 17326934 – 17326988</p> <p>d. Personnel</p> <p>e. Donations</p> <p style="margin-left: 20px;"><u>Lake Canyon Elementary</u></p> <ul style="list-style-type: none"> ▪ Kelton Crawford donated \$625.00 through the PG&E YourCause program towards site use ▪ Jon Adams made a monetary donation through the PG&E YourCause program towards site use ▪ Lake Canyon PTA donated \$1620.00 towards site use <p style="margin-left: 20px;"><u>River Oaks Elementary</u></p> <ul style="list-style-type: none"> ▪ Margo Aguirre donated \$294.00 through the PG&E YourCause program towards Mr. Gil's and Ms. Peterson's classes ▪ BMD donated nine iPad 2's valued at \$1500.00 for the Autism Program <p style="margin-left: 20px;"><u>McCaffrey Middle School</u></p> <ul style="list-style-type: none"> ▪ Barbara Barrett donated a Yamaha keyboard valued at \$200.00 for the music program <p>f. 2017 South by Southwest Edu (SXSWedu) Conference & Festival, March 6-9, 2017 in Austin Texas</p>	

Galt Joint Union Elementary School District
Board of Education
“Building a Bright Future for All Learners”

Regular Board Meeting

Board of Education
Galt Joint Union Elementary School District

December 14, 2016

GJUESD District Office
1018 C Street, Suite 210, Galt, CA 95632

Board Members Present

Kevin Papineau
Wesley Cagle
Grace Malson
John Gordon
Matthew Felix

Administrators Present

Karen Schauer	Claudia Del Toro-Anguiano
Thomas Barentson	Anguiano
Jennifer Porter	Donna Mayo-Whitlock
Ron Rammer	Stephanie Simonich
David Nelson	Lois Yount
	Judith Hayes

MINUTES

- A.** Present for closed session: Karen Schauer, Tom Barentson, Claudia Del Toro-Anguiano, Donna Mayo-Whitlock, Kevin Papineau, Wesley Cagle, Grace Malson, John Gordon, Matthew Felix and Attorney Chris Keiner

Chris Keiner exited the meeting at 6:00 p.m. and re-entered at 6:30 p.m.

Closed Session was called to order at 5:50 p.m. by Kevin Papineau to discuss the following items:

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Significant exposure to litigation pursuant to subdivision (b) of Government Code Section §54956.9
 - Two Matters
2. CONFERENCE WITH LABOR NEGOTIATOR, §54957.6
Agency Negotiator: Karen Schauer, Tom Barentson, Claudia Del Toro-Anguiano, Donna Mayo-Whitlock
 - Employee Agency: Galt Elementary Faculty Association (GEFA)
 - Employee Agency: California School Employee Association (CSEA)
 - Non-Represented Employees
3. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE, Government Code §54957

- B. Closed Session Adjourned** at 7:02 p.m. The open meeting was called to order at 7:11 p.m. by Kevin Papineau followed by the flag salute. He announced no action taken in closed session.

C. Public Comment

1. Kathy Loesch addressed the Board regarding sanctuary district status.
2. Manuel Abula addressed the Board regarding substitute teacher pay.

D. Recognition of Board of Trustee Service

Karen Schauer thanked board president Kevin Papineau and members of the board for their service and dedication to Galt’s children.

E. Announcement of Results of Board Member Election as Per Elections Code §15400

Karen Schauer announced the results of the Board Member Election as per elections code 15400.

F. Karen Schauer administered the **Oath of Office** to John Gordon and Matthew Felix in lieu of election to the office of Galt Joint Union Elementary School District Governing Board Member at an election duly held therein on the 8th day of November, 2016.

G. 131.814 Annual Organization of the board/Election of Officers

1. A motion was made by Kevin Papineau to nominate him to continue to serve as President, seconded by Matthew Felix and unanimously carried.
2. A motion was made by Wesley Cagle to nominate John Gordon to serve as Vice President, seconded by Grace Malson and unanimously carried.
3. A motion was made by Grace Malson to nominate her to continue to serve as Clerk, seconded by Matthew Felix and unanimously carried.
4. A motion was made by Wesley Cagle to nominated Matthew Felix to serve as Board Representative, seconded by John Gordon and unanimously carried.

H. 131.815 Board Committee Member Reorganization 2017

A motion was made John Gordon to approve the following Committee Member Appointments for 2017, seconded by Grace Malson and unanimously carried:

Committee	Board Member	Alternate
CAST	John Gordon and Grace Malson	Wesley Cagle
Joint Power Authority (JPA)	Kevin Papineau and Grace Malson	Matthew Felix
Transportation	Wesley Cagle and Grace Malson	John Gordon
Sacramento County School Board Association	John Gordon	Kevin Papineau
Board Policy	John Gordon	

I. Governance Team Report and Discussion

1. California School Boards Association (CSBA) Sample Policy: BP/E 3515.7 Firearms On School Grounds

Karen Schauer stated that last spring CSBA updated their Board Policy (BP) related to firearms on school grounds due to Senate Bill (SB) 707, amending Penal Code 626.9 and 30310 to provide that a person with a concealed weapons license must obtain written permission of the Superintendent or designee in order to possess a firearm and/or ammunition on school grounds.

In addition, community members with a Concealed Carry Weapons (CCW) permit have requested permission to carry their weapon within school grounds.

Dr. Schauer stated that she has consulted with an attorney, police leaders, insurance carriers and other districts in our state to further research this policy matter.

Chris Keiner stated that CSBA provides districts with model policies. BP 3515.7 was created to address SB 707. In the past school districts had no discretion as it relates to Concealed Carry Weapon license carriers. This new law means that districts could now be liable. He indicated that SB 707 could be addressed using current CSBA policy 3515.2 Disruptions.

Tom Barentson stated that a district in Sacramento County and some other districts throughout the state have developed a citizen approval process for CCW permit holders along with an employee designation plan.

Kevin Papineau asked “so by default the superintendent has authority”.

Chris Keiner, attorney, answered yes.

Kevin Papineau shared his thoughts on addressing requests from the public with a CCW license. He indicated that the superintendent has the authority already by default and CCW license carriers had the right to carry firearms on school grounds before the new law. He supports moving forward with an administrative regulation under the existing policy, BP 3515.2 Disruptions, to address requests from the public.

Board members directed the superintendent to move forward with creating an Administrative Regulation (AR) for BP 3515.2 Disruptions, to address requests from the public to carry firearms on school grounds and to develop a policy for employees thereafter.

J. Reports

LCAP GOAL 1

Develop and Implement Personalized Learning and Strengths-based Growth Plans for Every Learner

1. San Joaquin Delta College Board of Trustees Meeting, December 13, 2016
Karen Schauer stated that she attended the San Joaquin Delta College Board (SJDC) of Trustees meeting on December 13, 2016 to hear a report regarding a North County Center. During public comment she expressed her support for a North County Center at the Liberty Road Property and shared GJUESD efforts to implement personalized learning efforts, articulation of career pathways and early childhood education classes at Fairsite for college credit that bring in students from a wide geographical area.

Tom Barentson stated that the SJDC staff has recommended that a North County Center be built at Liberty Road. They are also looking at satellite facilities in Galt and Lodi. However, SJDC and their board of trustees face challenges related to funding and enrollment.

LCAP GOAL 2

Implement CCSS And NGSS In Classrooms and Other Learning Spaces Through A Variety Of Blended Learning Environments

1. Next Generation Science Standards (NGSS) Symposium For Administrators- Building District Capacity for Implementing the NGSS and NGSS Principals' Academy

Karen Schauer stated that we have leaders in our district that are sharing the important work that we are doing to implement the NGSS. District presenters at the NGSS Symposium for Administrators and Principals' Academy included Barbara Woods, Ron Rammer, Judith Hayes and Karen Schauer.

LCAP GOAL 3

Processes And Measures For Continuous Improvement And Accountability Are Applied Through The District Including Personalized Evaluation Processes

1. Karen Schauer stated that a Board Study Session will be held in January regarding data analysis and changes in state accountability
2. California Educational Research Association (CERA) Annual Conference

Karen Schauer reported that Emily Peckham and Judith Hayes joined her to present information at the CERA annual conference concerning personalized learning efforts. In addition, Dr. Schauer participated in a panel discussion regarding the future of state accountability in our state. She specifically spoke to individual growth and achievement.

3. California School Boards Association (CSBA) Annual Education Conference (AEC)

John Gordon reported on two presentations he participated in at the CSBA AEC: Mitigating the Impacts of Large Development Projects on School Facilities and Construction Programs: Key Questions and Real Answers. He indicated that he shared how the district worked with a developer to increase funding for facilities in the first workshop and shared the processes after a bond passes in the second workshop.

LCAP GOAL 4

Maintenance, Grounds, Custodial, Food Services, And Health Staff Maintain School Facilities That Are Safe, Healthy, Hazard Free, Clean And Equipped For 21st Century Learning

1. Tom Barentson provided a GJUESD Measure K General Obligation Bond Election update. He indicated that the district continues to move forward with the goals developed through the Facilities Master Plan process.

John Gordon stated that 91% of districts passed their school bonds this election. He indicated that construction companies will be very busy. He emphasized his desire to get rid of as many portable classrooms as possible.

Tom Barentson stated that our Facilities Master Plan will serve as a guide to how the district spends general obligation bond funds. An overview of expenditures will be provided to the board with some items requiring board approval. He indicated the Citizens' Oversight Committee will be providing input on projects.

2. Tom Barentson stated that School Site Solutions will assist in assessing and determining the district eligibility for additional State funding related to Proposition 51 and GJUESD Efforts.
3. Tom Barentson shared that GJUESD continues to collaborate with Galt Joint Union High School District for the Career Technical Education Pathways project (Outdoor Environmental Learning Center). This includes a Farm to Fork/STEM opportunity with GJUESD middle and Elementary Schools.
4. Tom Barentson and Nick Svoboda shared information on Growing Up Fresh; United Fresh Start Foundation grant. Mr. Svoboda stated that the grant connects salad bar donors to Sacramento-area schools. GJUESD received 5 salad bars. Donors visited River Oaks and Valley Oaks Elementary Schools to observe students using the new salad bars. Mr. Svoboda indicated that the salad bars add visual appeal to our cafeterias and encourage students to eat a variety of fresh fruits and vegetables.

K. Recommended Actions

1. Routine Matters/New Business

131.816 A motion was made by Wesley Cagle to approve the Consent Calendar, seconded by John Gordon and unanimously approved.

a. Approval of the Agenda

b. Minutes: November 17, 2016 Regular Board Meeting

c. Payment of Warrants – 11/14/2016, 11/30/2016, 12/9/16
Vendor Warrant Numbers: 17318137-17318206, 17318703-17318712, 17319172-17319213, 17320038-17320099

d. Personnel

Last Name	First Name	Assignment	Location	New Hire	Resignation	Leave of Absence
Johnson	Patrick	Yard Supervisor	GES		12/15/16	
Swank	Ida	BFLC	VO			12/28/16-1/9/17
Alvarez	Micaela	Yard Supervisor	GES			11/18/16-4/17/17
Quezada	Jessica	Teacher	RO			3/6/17-6/8/17
McCune	Denise	Teacher	VO	11/17/16		
Vanderheiden	Andrea	Speech Therapist		1/3/17		
Hafoka	Monique	Instructional Assistant	VO	11/28/16		
Cross	Janelle	Substitute Teacher	NA	11/4/16		
Stratton	Sarah	Special Ed Inst Asst	RO	11/29/16		
Marquez	Lisa	Yard Supervisor	RO	11/28/16		
Ceremony	MichealAnn	Yard Supervisor	VO	11/28/16		
Varelas	Silvia	Yard Supervisor	VO	11/28/16		
Valencia	Marco	Special Ed Inst Asst	RO	11/14/16		
Martin	Mike	Yard Supervisor	LC	12/9/16		
VanConett	Brianna	Inst Asst	FS	12/5/16		
Mahan	Thamica	Classified Sub/Yard Supervisor	GES	12/12/16		
Haih	William	Classified Sub-Mechanic	NA	12/1/16		
Serrano	Maria	Inst Asst ASES	GES	12/13/16		
Bryce	Rebecca	Yard Supervisor	RO	12/5/16		
Bravo	Martha	Custodian	RO	12/12/16		
Casillo	Erika	Sub Teacher	NA	12/9/16		

e. Donations

Greer

Chevron Fuel Your School Program donations resulted in one Silver Rider Trike, two MyRider Scooters and two Easy Rider Trikes valued at \$820.31 for Marcia Juarez's kinder class

131.817 Consent Calendar (Continued) – Items Removed for Later Consideration

CC Items Removed

131.818 A motion was made by John Gordon to approve Resolution #6: Resolution of the Board of Education of the GJUESD Declaring The Result Of The School Bond Election Held November 8, 2016, seconded by Grace Malson and unanimously carried.

Res 6 Bond Election

- | | | |
|---------|--|--|
| 131.819 | A motion was made by Grace Malson to approve GJUESD Measure K Citizens Oversight Committee members: Michael Pierce, Melissa Pruitt, Bonnie Rodriguez, Thomas Silva, Anne Wood, Christine Harper, and Brian Villanueva, seconded by Wesley Cagle and unanimously carried. | Measure K
Citizen
Oversight |
| 131.820 | A motion was made by John Gordon to approve 2016/17 First Period Interim Report and Budget Revisions, seconded by Grace Malson and unanimously carried. | 1st Period
Interim |
| 131.821 | A motion was made by Matthew Felix to approve 2016/17 GJUESD Single Plans for Student Achievement, seconded by Wesley Cagle and unanimously carried. | Single
Plans |

Wesley Cagle requested more information related to substitute teacher pay.

John Gordon requested to add sanctuary school district to pending agenda items.

L. Pending Agenda Items

1. School Furniture Analysis and Pilot Programs
2. Governance Team Continuous Improvement
3. Fairsite School Readiness Center
4. Data Analysis and Changes in State Accountability

H. Adjournment

The meeting adjourned at 9:20 p.m.

Grace Malson, Clerk

Date



CONSENT CALENDAR

Human Resources

Recommend approval of the following:

Resignations/Retirements

Name	Position	Effective Date	Site
Ibarra, Perla	Yard Supervisor	12/9/2016	River Oaks
Wipfli, Tiffany	Food Service Worker	12/28/2016	Greer/Lake Canyon
Van Conett, Brianna	Instructional Assistant	1/17/2017	Fairsite
Mason, Nickie	Substitute Teacher	1/3/2017	NA
Wilkins, April	Cashier	1/6/2017	Marengo Ranch

Leave of Absence Requests

Name	Position	Effective Date	Site
Rich, Tiffany	Office Clerk II	12/19/16-03/17/17	District Office
Sayre, David	Warehouse Worker	02/21/17-04/04/17	District Office
Solda, Pat	Teacher	01/03/17-03/31/17	McCaffrey
Quezada, Jennifer	Instructional Assistant Bilingual	3/15/17-4/24/17	Lake Canyon

New Hires

Name	Position	Site
Sutton, Elisha	Yard Supervisor	River Oaks
Rambach, Erin	Substitute Teacher	NA
Narasky, Amanda	Substitute Classified	NA
Rivera, Diana	Substitute Classified	NA
Wyzkowski, Jamie	Substitute Classified	NA
Georguson, Timothy	Substitute Teacher	NA
Lourence, Tiffany	Substitute Teacher	NA
Burch, Sabrina	Substitute Classified	NA
Calderon, Abelina	Substitute Classified	NA
Wilmoth, Sherri	Yard Supervisor	Valley Oaks
Navarro, Rosalba	Food Service	Lake Canyon
Sanchez, Christina	Yard Supervisor	Marengo Ranch
Vigil, Lisa	Cashier	Marengo Ranch



CONSENT CALENDAR

Out of State Conference

GJUESD is organizing a team of pre-k-university leaders to attend the 2017 South by Southwest Education Conference in Austin Texas, March 6-9, 2017. This college and career pathways conference will be covered thru Race To The Top grant funds.

Final team members will be reported to trustees at the February board meeting. We project 5 to 8 participants.



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.823 Consent Calendar (continued)- Items Removed For Later Consideration
Presenter: Karen Schauer	Action Item: XX Information Item:

The Board will have the opportunity to address any items that are moved from the consent calendar.



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.824 Board Consideration of Approval of GJUESD 2015-16 Audit Report by Goodell, Porter, Sanchez & Bright, LLP
Presenter: Tom Barentson	Action Item: XX Information Item:

Education Code 41020 requires an independent annual financial and compliance audit of a school's financial statements and internal controls. The 2015-16 Fiscal Year Audit has been completed by Goodell, Porter, Sanchez, & Bright, and will be presented to the Board by Michelle Hanson. The District is pleased that no findings or recommendations were determined as a result of the audit. The summary of results can be found on pages 80-82.

Board approval is recommended.

Fiscal Impact: None

GALT JOINT UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF SACRAMENTO
GALT, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2016

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2016

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FINANCIAL SECTION

GOODELL,
PORTER,
SANCHEZ &
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CERTIFIED
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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Galt Joint Union Elementary School District
Galt, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Galt Joint Union Elementary School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Galt Joint Union Elementary School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Galt Joint Union Elementary School District, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and budgetary comparison information and accounting by employer for postemployment benefits and pensions on pages 54 through 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Galt Joint Union Elementary School District's basic financial statements. The financial and statistical information listed as supplementary information in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial and statistical information listed as supplementary information and the schedule of expenditures of federal awards is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2016, on our consideration of the Galt Joint Union Elementary School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Galt Joint Union Elementary School District's internal control over financial reporting and compliance.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

December 6, 2016

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The discussion and analysis of Galt Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2016. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999.

FINANCIAL HIGHLIGHTS

- The District negotiated with the developers of a Galt Housing Development, "The Eastview/Liberty Ranch project", which was approved by the city this past Spring. The District negotiated additional developer fees, cost of living adjustments, and school site placement consistent with our District goals. This development will produce approximately 800 K-8 students that will attend Galt Joint Union Elementary Schools. The construction of a new K-6 elementary school is not expected to begin until 2020-2022.
- The School District and Community worked together to finalized a comprehensive Facilities Master Plan that was accepted by our Board of Education in January 2016. The District held several community meetings regarding the potential implementation and funding of the plan. Due to the work of the District staff and community, the Board of Education approved a Facilities Bond Measure of \$19.7 million (Measure K) to be placed on the November 2016 ballot. Measure K was approved by the voters and the planning has begun for its implementation.
- The District continues to implement the Race to the Top grant of \$9,999,973 awarded in December, 2012. This is a four year grant directed at student personalized learning to assure college and career readiness.
- Total General Fund (including the Other Post-Employment Fund) expenditures exceeded revenues by \$3 million.
- Enrollment in the District has decreased in each of the last four years with average daily attendance (ADA) decreasing by 30 from 2014-2015. With declining enrollment in 2015-2016, the District's State funding was based on 2014-2015 ADA. The impact of the 2015-2016 declining enrollment will be realized during 2016-2017 if enrollment does not increase.
- Net position in the District increased by \$2.0 million during 2015-2016.
- The District maintains sufficient reserves for a district its size. It meets the state recommended minimum reserve for economic uncertainty of 3% of general fund expenditures, transfers out, and other uses (total outgo). At June 30, 2016, the District has available reserves of \$3.28 million in the General Fund, which represents a reserve of 8.7%.
- In complying with GASB 68, the District recognized its portion of the unfunded STRS and PERS pension liabilities for the first time in 2014-2015. These liabilities are based on the most recent actuarial valuations. Recognizing the liabilities decreased the June 30, 2014 total net position on the Statement of Net Position by \$33.5 million. The District's portion of the unfunded STRS and PERS pension liability increased \$5 million in 2015-2016 and is reported in the Statement of Net Position.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

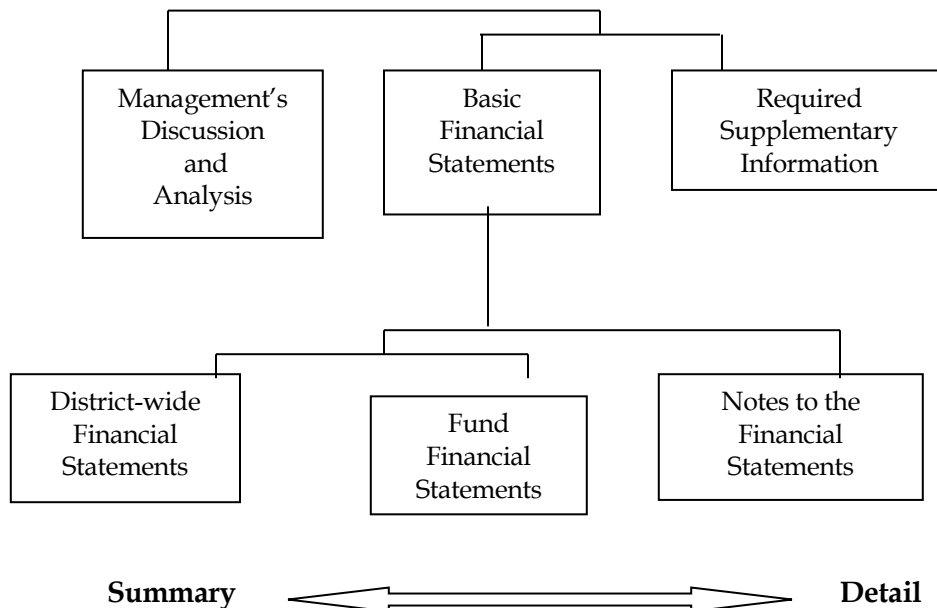
MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Galt Joint Union Elementary School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District’s finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District’s more significant funds with all other non-major funds presented in total in one column. A comparison of the District’s general fund budget is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2015-2016?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the School District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

◆ **Governmental Funds**

Most of the District's activities are reported in governmental funds. The major governmental funds of the District are the General Fund and Capital Facilities Fund. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

◆ **Fiduciary Funds**

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District's net position was a deficit \$8 million at June 30, 2016. Of this amount a deficit \$31 million was unrestricted. Net investment in capital assets accounted for \$18.7 million of the total net position. A comparative analysis of government-wide data is presented in Table 1.

Table 1
Comparative Statement of Net Position
June 30, 2016 and 2015

	Governmental Activities	
	2016	2015
ASSETS		
Cash	\$ 10,802,863	\$ 6,973,772
Receivables	2,861,703	2,390,288
Stores inventory	19,654	25,768
Prepaid expenditures	5,744	9,247
Capital assets	25,472,309	27,259,945
Total assets	39,162,273	36,659,020
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows on pensions	4,416,673	2,253,000
LIABILITIES		
Deficit cash	242,361	244,537
Accounts payable and other current liabilities	2,565,917	2,461,759
Unearned revenue	193,409	33,882
Long-term liabilities	44,139,124	38,647,124
Total liabilities	47,140,811	41,387,302
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on pensions	4,560,263	7,562,512
NET POSITION		
Net investment in capital assets	18,673,230	19,991,523
Restricted	4,283,546	2,555,398
Unrestricted (deficit)	(31,078,904)	(32,584,715)
Total net position (deficit)	\$ (8,122,128)	\$ (10,037,794)

The implementation of GASB 68 in the fiscal year ended June 30, 2015, resulted in a deficit net position.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased \$2.0 million this fiscal year (See Table 2.) The District's expenses for instructional and pupil services represented 81% percent of total expenses. The purely administrative activities of the District accounted for 7% percent, and unallocated depreciation accounted for 5% of total costs. The remaining 7% was spent in the areas of plant services and other expenses, interest on long-term debt and other outgo.

**Table 2
Comparative Statement of Change in Net Position**

	Governmental Activities	
	2016	2015
Revenues		
Program revenues	\$ 11,576,402	\$ 11,559,114
General revenues		
Taxes levied for general purposes	4,838,683	3,611,307
Taxes levied for debt service	549,443	624,918
Taxes levied for other specific purposes	57,520	7,462
Federal and State aid not restricted to specific purposes	26,279,386	23,513,590
Interest and investment earnings	21,000	634
Interagency revenues	722,195	84,113
Miscellaneous	1,089,399	754,719
Total revenues	<u>45,134,028</u>	<u>40,155,857</u>
Expenses		
Instruction	25,546,642	24,184,058
Instruction related services	5,551,094	5,391,393
Pupil services	3,918,189	3,904,058
General administration	2,865,906	2,490,489
Plant services	2,904,385	2,616,348
Other	2,432,146	2,633,771
Total expenses	<u>43,218,362</u>	<u>41,220,117</u>
Increase (Decrease) in net position	<u>\$ 1,915,666</u>	<u>\$ (1,064,260)</u>

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

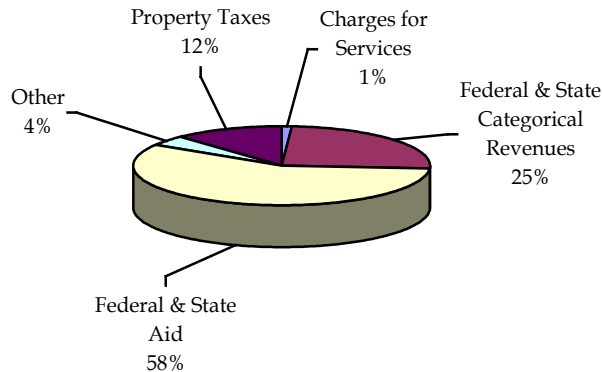
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

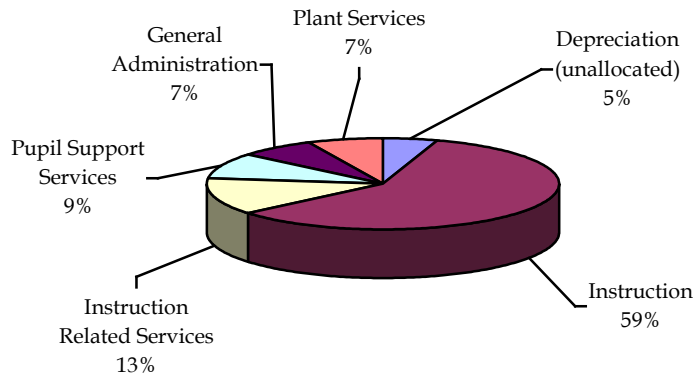
Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$43 million. The amount that our local taxpayers financed for these activities through property taxes was \$5.5 million. Federal and State aid not restricted to specific purposes totaled \$26 million. State and Federal Categorical revenue totaled over \$11 million, and covered 25% of the expenses of the entire District.

Sources of Revenue for the 2015-2016 Fiscal Year
Figure 1



Expenses for the 2015-2016 Fiscal Year
Figure 2



GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$10.7 million, an increase of \$4 million from the previous fiscal year's combined ending balance of \$6.7 million.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget monthly. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments.
- ◆ Budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final revised budget for the General Fund reflected a net decrease to the ending balance of \$367 thousand.

The District ended the year with \$7.9 million in the General Fund ending balance, of which \$3.3 million is unrestricted. The remaining balance is made up of non-spendable, restricted and assigned fund balances. The State recommends an ending reserve for economic uncertainties of 3 percent. The District's available reserve was 8.7 percent.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2015-2016 fiscal year, the District had invested \$65 million in a broad range of capital assets, including school buildings, athletic facilities, administrative buildings, site improvements, vehicles, and equipment.

**Table 3
Comparative Schedule of Capital Assets
(net of depreciation)
June 30, 2016 and 2015**

	2016	2015	Difference Increase (Decrease)
Land	\$ 3,885,138	\$ 3,885,138	
Site Improvements	24,421	25,911	\$ (1,490)
Buildings	20,446,838	22,403,505	(1,956,667)
Machinery and Equipment	565,431	407,244	158,187
Work in Process	550,481	538,147	12,334
Totals	<u>\$ 25,472,309</u>	<u>\$ 27,259,945</u>	<u>\$ (1,787,636)</u>

The District began replacing HVAC units using California Clean Energy Jobs Act funding. The District also purchased a bus, two mowers and playground equipment. Depreciation expense of \$2 million was recognized in 2015-2016.

Long-Term Debt

At June 30, 2016, the District had \$44 million in long-term debt outstanding.

**Table 4
Comparative Schedule of Outstanding Debt
June 30, 2016 and 2015**

	2016	2015
General Obligation Bonds	\$ 6,653,684	\$ 7,138,684
Accreted Interest	685,352	603,613
Post Employment Benefits	2,300,175	2,084,879
Early Retirement Incentives	529,851	106,665
Capital Lease Obligations	145,395	129,738
Compensated Absences	125,132	116,898
Other General Long-term Debt	33,699,535	28,466,647
Totals	<u>\$ 44,139,124</u>	<u>\$ 38,647,124</u>

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Long-Term Debt (Concluded)

The District continues to maintain excellent credit ratings on all of its debt issues. The general obligation bonds will be paid by the Bond Interest and Redemption Fund. The other obligations are expected to be paid by the General Fund.

FACTORS BEARING ON THE DISTRICT'S FUTURE

Local Control Funding Formula (LCFF) - The LCFF is the largest unknown for the District. The new funding structure has no statutory cost of living allowance built into it and relies solely on the annual budget process at the legislative level. Planning for the "out years" will be much more difficult and volatile under the LCFF funding formula. The years necessary to bring the District to their target funding could be unpredictable and unstable, thereby creating a need for a larger reserve than past years. The ongoing unpredictability of the District's supplemental and concentration funding under the LCFF will also create unstable budgets even after the district's target has been met in 2020-2021.

Race to the Top - The District's RTTT grant will help move us toward all students college and career ready. RTTT will also augment our Common Core implementation efforts.

Enrollment decline and the State's economic condition are major factors affecting the District's future. The District's enrollment has decreased each year since 2006-2007. Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. If the District enrollment continues to decline, we lose State revenue but do not lose expenses at the same rate.

If the District enrollment continues to decline, the District's revenue will likely decline and require further budget reductions. The future of the District's health requires management to plan carefully and prudently to provide the resources to meet student needs over the next five years while the LCFF moves toward its target revenue amounts.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Director of Business Services, Galt Joint Union Elementary School District, 1018 C Street #210, Galt, California 95632.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2016

	Governmental Activities
ASSETS	
Cash (Note 2)	\$ 10,802,863
Accounts Receivable (Note 3)	2,861,703
Stores Inventory (Note 1H)	19,654
Prepaid Expenses (Note 1H)	5,744
Capital Assets, Net of Depreciation (Note 5)	25,472,309
Total Assets	<u>39,162,273</u>
DEFERRED OUTFLOWS OF RESOURCES (NOTE 1H)	
Deferred Outflows on Pension	<u>4,416,673</u>
Total Deferred Outflows of Resources	<u>4,416,673</u>
LIABILITIES	
Deficit Cash (Note 2)	242,361
Accounts Payable and Other Current Liabilities	2,565,917
Unearned Revenue (Note 1H)	193,409
Long-term Liabilities (Note 6)	
Due Within One Year	795,600
Due After One Year	<u>43,343,524</u>
Total Liabilities	<u>47,140,811</u>
DEFERRED INFLOWS OF RESOURCES (NOTE 1H)	
Deferred Inflows on Pensions	<u>4,560,263</u>
NET POSITION	
Net Investment in Capital Assets	18,673,230
Restricted For:	
Capital Projects	2,049,005
Debt Service	679,554
Education Programs	1,430,968
Other Purposes (Expendable)	124,019
Unrestricted (Deficit)	<u>(31,078,904)</u>
Total Net Position (Deficit)	<u>\$ (8,122,128)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
<u>Governmental Activities</u>				Governmental Activities
Instruction	\$ 25,546,642	\$ 71,503	\$ 6,209,533	\$ (19,265,606)
Instruction-Related Services:				
Supervision of Instruction	2,068,218	20,344	1,693,828	(354,046)
Instructional Library, Media and Technology	487,206		474,880	(12,326)
School Site Administration	2,995,670	13,110	339,590	(2,642,970)
Pupil Services:				
Home-To-School Transportation	779,708	892	7,393	(771,423)
Food Services	1,845,892	184,704	1,366,569	(294,619)
All Other Pupil Services	1,292,589	748	389,176	(902,665)
General Administration:				
Data Processing	774,919		150,326	(624,593)
All Other General Administration	2,090,987	12,880	258,008	(1,820,099)
Plant Services	2,904,385	14,553	338,559	(2,551,273)
Ancillary Services	5,342		208	(5,134)
Community Services	139,188		11,580	(127,608)
Enterprise Activities	7,878	826	6,846	(206)
Interest on Long-Term Debt	211,190			(211,190)
Other Outgo	32,693		10,346	(22,347)
Depreciation (unallocated)*	2,035,855			(2,035,855)
Total Governmental Activities	\$ 43,218,362	\$ 319,560	\$ 11,256,842	(31,641,960)
General Revenues:				
Property Taxes Levied For:				
General Purposes				4,838,683
Debt Service				549,443
Other Specific Purposes				57,520
Federal and State Aid Not Restricted to Specific Purposes				26,279,386
Interest and Investment Earnings				21,000
Interagency Revenues				722,195
Miscellaneous				1,089,399
Total General Revenues				33,557,626
Change in Net Position				1,915,666
Net Position Beginning (Deficit)				(10,037,794)
Net Position Ending (Deficit)				\$ (8,122,128)

* This amount excludes depreciation that is included in the direct expenses of various programs.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash (Note 2)	\$ 7,882,610	\$ 1,501,326	\$ 1,418,927	\$ 10,802,863
Accounts Receivable (Note 3)	2,574,133	40,482	247,088	2,861,703
Due From Other Funds (Note 4)	247,888		438,154	686,042
Stores Inventory (Note 1H)			19,654	19,654
Prepaid Expenditures (Note 1H)	5,744			5,744
Total Assets	\$ 10,710,375	\$ 1,541,808	\$ 2,123,823	\$ 14,376,006
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deficit Cash (Note 2)			\$ 242,361	\$ 242,361
Accounts Payable	\$ 2,420,267	\$ 50,210	43,481	2,513,958
Unearned Revenue (Note 1H)			193,409	193,409
Due to Other Funds (Note 4)	438,154	42,150	205,738	686,042
Total Liabilities	2,858,421	92,360	684,989	3,635,770
Fund Balances (Note 1H):				
Nonspendable	25,745		29,654	55,399
Restricted	1,395,263	1,449,448	1,409,181	4,253,892
Committed				
Assigned	3,149,179			3,149,179
Unassigned	3,281,767		(1)	3,281,766
Total Fund Balances	7,851,954	1,449,448	1,438,834	10,740,236
Total Liabilities and Fund Balances	\$ 10,710,375	\$ 1,541,808	\$ 2,123,823	\$ 14,376,006

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2016

Total fund balance - governmental funds \$ 10,740,236

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets, at historical cost	\$	65,032,752	
Accumulated depreciation		<u>(39,560,443)</u>	
Net			25,472,309

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was: (51,959)

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds	\$	6,653,684	
Accreted interest		685,352	
Net pension liability		33,699,535	
Other post-employment benefits		2,300,175	
Early retirement incentives		529,851	
Capital lease obligations		145,395	
Compensated absences		<u>125,132</u>	
Total			(44,139,124)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	\$	4,416,673	
Deferred inflows of resources relating to pensions		<u>(4,560,263)</u>	
Net			<u>(143,590)</u>

Total (deficit) net position - governmental activities \$ (8,122,128)

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Local Control Funding Formula Sources				
State Apportionments	\$ 23,935,495			\$ 23,935,495
Local Sources	4,839,675			4,839,675
Total Local Control Funding Formula Sources	28,775,170			28,775,170
Federal Revenue	3,981,500		\$ 1,356,918	5,338,418
Other State Revenue	5,059,242		624,452	5,683,694
Other Local Revenue	2,778,495	\$ 709,171	1,364,010	4,851,676
Total Revenues	40,594,407	709,171	3,345,380	44,648,958
EXPENDITURES				
Certificated Salaries	18,581,071		190,840	18,771,911
Classified Salaries	6,476,171	17,794	913,234	7,407,199
Employee Benefits	6,807,651	4,391	344,249	7,156,291
Books and Supplies	1,674,470		843,455	2,517,925
Services and Other				
Operating Expenditures	3,513,039	256,297	82,915	3,852,251
Capital Outlay	272,224	4,392	16,959	293,575
Debt Service:				
Principal Retirement	39,281		485,000	524,281
Interest and Fiscal Charges	3,586		129,431	133,017
Other Outgo	(74,828)		107,896	33,068
Total Expenditures	37,292,665	282,874	3,113,979	40,689,518
Excess of Revenues Over (Under) Expenditures	3,301,742	426,297	231,401	3,959,440
Other Financing Sources (Uses):				
Operating Transfers In (Note 4)	7,499		338,619	346,118
Operating Transfers Out (Note 4)	(338,619)	(7,499)		(346,118)
Other Sources	65,999			65,999
Total Other Financing Sources (Uses)	(265,121)	(7,499)	338,619	65,999
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,036,621	418,798	570,020	4,025,439
Fund Balances - July 1, 2015	4,815,333	1,030,650	868,814	6,714,797
Fund Balances - June 30, 2016	\$ 7,851,954	\$ 1,449,448	\$ 1,438,834	\$ 10,740,236

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Net change in fund balances - total governmental funds \$ 4,025,439

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

	Expenditures for capital outlay:	\$ 301,517	
	Depreciation expense:	<u>(2,089,153)</u>	
	Net:		(1,787,636)

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were: (54,938)

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (66,966)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 524,281

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (77,798)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (8,234)

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to early retirement incentives offered in prior periods were: 106,665

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (215,296)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. This year, expenses incurred for early retirement incentives were: (529,851)

Total change in net position - governmental activities \$ 1,915,666

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2016

	<u>Agency Funds</u>
	<u>Student Body Funds</u>
ASSETS	
Cash (Note 2)	\$ 114,380
Total Assets	<u>\$ 114,380</u>
LIABILITIES	
Due to Student Groups	<u>\$ 114,380</u>
Total Liabilities	<u>\$ 114,380</u>
Total Net Position	<u>\$ 0</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Galt Joint Union Elementary School District, this includes general operations, food service and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in generally accepted accounting principles. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus and the modified accrual basis of accounting.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues - exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Revenues - exchange and non-exchange transactions (Concluded):

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Pensions:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the State Teachers Retirement Plan (STRS) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERS) and additions to/deductions from STRS and PERS fiduciary net positions have been determined on the same basis as they are reported separately by STRS and PERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2014
Measurement Date	June 30, 2015
Measurement Period	July 1, 2014 to June 30, 2015

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The District accounted for the Special Reserve Fund for Other Post-employment Benefits separately, but it has been included with the General Fund in these financial statements to comply with GASB 54.

Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA). Expenditures are restricted to the purposes specified in Government Code Sections 65970-65981.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

Additionally, the District reports the following fund type:

Fiduciary Funds are agency funds used to account for assets of others for which the District acts as an agent. The District maintains student body funds, which are used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. Agency funds are custodial in nature and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The final budgets for 2015-2016 were revised after June 30, 2016. The original and final revised budgets are presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of the applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Assets, Liabilities and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county either are secured by federal depository insurance or are collateralized.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

2. Stores Inventory and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts, and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's cafeteria inventory valuation is First-in-First-out (FIFO).

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

2. Stores Inventory and Prepaid Expenditures (Concluded)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the benefited period.

3. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5-50 years depending on the asset class.

4. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and, as such, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and, as such, will not be recognized as an inflow of resources (revenue) until that time.

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

8. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

8. Net Position (Concluded)

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets " or "restricted net position".

9. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the District's policy is to apply restricted net position first.

10. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance not appropriable for expenditures.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board. Expenditures of said funds for the committed purpose may be made by the Superintendent or designee without additional action by the Governing Board, though such expenditures shall be reported to the Governing Board with each of the first interim, second interim and unaudited actual reports.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent of the District with the recommendation of the Director of Business Services and confirmed by the Governing Board.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

10. Fund Equity (Continued)

Fund Balances

The District's fund balances at June 30, 2016 consisted of the following:

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total
Nonspendable:				
Revolving Fund	\$ 20,000		\$ 10,000	\$ 30,000
Stores Inventory			19,654	19,654
Prepaid Expenditures	5,745			5,745
Total Nonspendable Fund Balance	<u>25,745</u>		<u>29,654</u>	<u>55,399</u>
Restricted For:				
Legally Restricted Categorical Funding	1,395,263		35,705	1,430,968
Debt Service			679,554	679,554
Purposes Specified in Government Code				
Sections 65970-65981		\$ 1,449,448		1,449,448
Cafeteria Program Operations			94,365	94,365
Facilities Construction			599,557	599,557
Total Restricted Fund Balance	<u>1,395,263</u>	<u>1,449,448</u>	<u>1,409,181</u>	<u>4,253,892</u>
Assigned For:				
Payment of Retiree Benefits	255,024			255,024
Personalized Learning Resources	1,000,000			1,000,000
Program Carryover	1,594,155			1,594,155
Technology	300,000			300,000
Total Assigned Fund Balance	<u>3,149,179</u>	<u>0</u>	<u>0</u>	<u>3,149,179</u>
Unassigned:				
Reserve for Economic Uncertainties	3,281,767			3,281,767
Other Unassigned (Deficit)			(1)	(1)
Total Unassigned Fund Balance (Deficit)	<u>3,281,767</u>	<u>0</u>	<u>(1)</u>	<u>3,281,766</u>
Total Fund Balances	<u>\$ 7,851,954</u>	<u>\$ 1,449,448</u>	<u>\$ 1,438,834</u>	<u>\$ 10,740,236</u>

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Continued)

10. Fund Equity (Concluded)

Fund Balance Policy (Concluded)

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund of 3% of total General Fund expenditures, other uses and transfers out at the close of each fiscal year, consistent with the recommended level promulgated by the State of California. If any portion of the 3% Reserve for Economic Uncertainties is spent, then the District shall reduce expenditures to reestablish the 3% Reserve for Economic Uncertainties.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

11. Local Control Funding Formula/Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Liabilities and Equity (Concluded)

11. Local Control Funding Formula/Property Tax (Concluded)

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

I. Impact of Recently Issued Accounting Principles

The GASB issued Statement 72, *Fair Value Measurement and Application* in February 2015 to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using consistent and accepted valuation techniques. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* in June 2015. The requirements of this Statement will improve financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and nonemployer contributing entities. The Statement is effective beginning in fiscal year 2015-2016.

The GASB issued Statement 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* in June 2015. The Statement will require enhanced note disclosures and schedules of required supplementary information that will be presented for other post-employment benefit plans (OPEB) to enhance the decision-usefulness of the financial reports of those OPEB plans. The Statement is effective beginning in fiscal year 2016-2017.

The GASB issued Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in June 2015. The requirements of this Statement will improve the decision-usefulness of financial information and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire OPEB liability and a more comprehensive measure of OPEB expense. The Statement is effective beginning in fiscal year 2017-2018.

The GASB issued Statement 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* superseding Statement No. 55 in June 2015. The GAAP hierarchy consists of the sources of accounting principles used to prepare financial statements in conformity with GAAP and the framework for selecting those principles. As a result of implementing this Standard, governments will apply financial reporting guidance with less variation, which will improve the usefulness of financial statement information for making decisions and assessing accountability and enhance the comparability of financial statement information among governments. The Statement is effective beginning in fiscal year 2015-2016.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

I. Impact of Recently Issued Accounting Principles (Concluded)

The GASB issued Statement 77, *Tax Abatement Disclosures* in August 2015. The Statement requires disclosure of tax abatement information to make these transactions more transparent to financial statement users. Users will be better equipped to understand how tax abatements affect a government's future ability to raise resources and the impact those abatements have on a government's financial position and economic condition. The Statement is effective beginning in fiscal year 2016-2017.

The Office of Management and Budget issued the guidance *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance for Federal Awards) on December 29, 2013 which supersedes and streamlines requirements from eight different circulars into one document. The new administrative requirements and cost principles are required to be implemented for all federal awards made after December 26, 2014. The Uniform Guidance for Federal Awards applies to the District's federal awards received in fiscal year 2015-2016.

NOTE 2 - CASH

A. Summary of Cash

The following is a summary of cash at June 30, 2016:

<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
<u>\$10,560,502</u>	<u>\$114,380</u>	<u>\$10,674,882</u>

The District had the following cash at June 30, 2016:

	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Quality Rating</u>
Cash in Commercial Banks	\$ 115,380	\$ 115,380	Not Rated
Cash in Revolving Fund	30,000	30,000	Not Rated
Cash in County Treasury (net of deficit cash of \$242,361)	<u>10,544,934</u>	<u>10,529,502</u>	Not Rated
Total Cash	<u>\$ 10,690,314</u>	<u>\$ 10,674,882</u>	

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 2 - CASH (CONTINUED)

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

The Policy, in addition to State statutes, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2016 the carrying amount of the District's accounts was \$145,380, all of which was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$3,484,900,826. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$3,490,008,390. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

The District ended the year with negative cash balances in the Cafeteria Fund and Special Reserve Fund for Capital Outlay Projects of \$242,360 and \$1, respectively. Under policies set by Sacramento County Treasurer's Office, the District allowed to carry a negative balance in the fund as long as the combined District cash is positive. The District is charged interest on the negative balance by the Sacramento County Treasurer.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

At June 30, 2016 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
Sacramento County Treasury	<u>\$10,544,934</u>	<u>\$8,452,819</u>	<u>\$1,723,042</u>	<u>\$369,073</u>

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Foreign Currency Risk - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 3- ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2016 consist of the following:

	General Fund	Capital Facilities Fund	Other Governmental Funds	Total
Federal Government				
Categorical Aid Programs	\$ 931,678		\$ 185,794	\$ 1,117,472
State Government				
Categorical Aid Programs	223,657		35,019	258,676
Lottery	413,921			413,921
Other	4,130			4,130
Total State Government	641,708		35,019	676,727
Local Government	244,113			244,113
Interest	32,546	\$ 34,412	2,464	69,422
Miscellaneous	724,088	6,070	23,811	753,969
Total Accounts Receivable	\$ 2,574,133	\$ 40,482	\$ 247,088	\$ 2,861,703

NOTE 4- INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transactions among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2016 are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ 247,888	\$ 438,154
Capital Facilities Fund		42,150
Non-Major Governmental Funds:		
Child Development Fund	37,219	47,138
Cafeteria Fund	400,935	158,599
County School Facilities Fund		1
Total	\$ 686,042	\$ 686,042

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 4- INTERFUND TRANSACTIONS (CONCLUDED)

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund	\$ 7,499	\$ 338,619
Capital Facilities Fund		7,499
Non-Major Governmental Funds:		
Cafeteria Fund	<u>338,619</u>	
Total	<u>\$ 346,118</u>	<u>\$ 346,118</u>

The District transferred \$7,499 from the Capital Facilities Fund to the General Fund which represents the 3% administrative expense based on collected developer fees.

The District transferred \$338,619 from the General Fund to the Cafeteria Fund to supplement program operations and provide positive cash flow.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2016, is shown below:

	Balance July 01, 2015	Additions	Deductions	Balance June 30, 2016
Capital assets, not being depreciated:				
Land	\$ 3,885,138			\$ 3,885,138
Work in progress	538,147	\$ 12,334		550,481
Total capital assets, not being depreciated	<u>4,423,285</u>	<u>12,334</u>		<u>4,435,619</u>
Capital assets being depreciated:				
Buildings	57,712,348	53,040		57,765,388
Improvements of sites	29,808			29,808
Equipment	2,565,794	236,143		2,801,937
Total capital assets, being depreciated	<u>60,307,950</u>	<u>289,183</u>		<u>60,597,133</u>
Less accumulated depreciation for:				
Buildings	35,308,843	2,009,707		37,318,550
Improvements of sites	3,897	1,490		5,387
Equipment	2,158,550	77,956		2,236,506
Total accumulated depreciation	<u>37,471,290</u>	<u>2,089,153</u>		<u>39,560,443</u>
Total capital assets, being depreciated, net	<u>22,836,660</u>	<u>(1,799,970)</u>		<u>21,036,690</u>
Governmental activities capital assets, net	<u>\$ 27,259,945</u>	<u>\$ (1,787,636)</u>	<u>\$ 0</u>	<u>\$ 25,472,309</u>

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Home-to-School Transportation	\$	44,813
Food Services		8,485
Unallocated		2,035,855
 Total	 \$	 2,089,153

NOTE 6 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2016, is shown below.

	Balance		Balance	Due	
	July 1, 2015	Additions	Deductions	June 30, 2016	
				Within	
				One Year	
General Obligation Bonds	\$ 7,138,684		\$ 485,000	\$ 6,653,684	\$ 525,000
Accreted Interest	603,613	\$ 81,739		685,352	
Post Employment Benefits	2,084,879	400,265	184,969	2,300,175	
Early Retirement Incentives	106,665	529,851	106,665	529,851	105,970
Capital Lease Obligations	129,738	54,938	39,281	145,395	39,498
Compensated Absences	116,898	8,234		125,132	125,132
Net Pension Liability	28,466,647	5,232,888		33,699,535	
Totals	\$ 38,647,124	\$ 6,307,915	\$ 815,915	\$ 44,139,124	\$ 795,600

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. Payments for the other obligations are all expected to be paid by the General Fund.

NOTE 7 - GENERAL OBLIGATION BONDS PAYABLE

In July, 2012, the District issued 2012 General Obligation Refunding Bonds in an aggregate principal amount of \$7,880,000. The bonds were issued to refund a portion of the District's 2002 General Obligation Bonds. The bonds were comprised of Current Interest Bonds, bear an interest rate of 1.95% and are scheduled to mature through August, 2024.

The District has defeased this bond issue by creating a separate irrevocable trust fund. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the District's government-wide financial statements.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 7 - GENERAL OBLIGATION BONDS PAYABLE (CONCLUDED)

The outstanding general obligation bonded debt at June 30, 2016, is:

General Obligation Bonds

Date of Issue	Interest Rate	Maturity Date August 1	Amount of Original Issue	Outstanding July 1, 2015	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2016
2002	5.00	2027	\$ 258,684	\$ 258,684			\$ 258,684
2012	1.95	2024	7,880,000	6,880,000		\$ 485,000	6,395,000
Total			<u>\$ 8,138,684</u>	<u>\$ 7,138,684</u>	<u>\$ 0</u>	<u>\$ 485,000</u>	<u>\$ 6,653,684</u>

Accreted Interest

Series	Interest Rate	Maturity Date	Outstanding July 1, 2015	Accretion Current Year	Payments Current Year	Outstanding June 30, 2016
2002	9.25-9.28%	2017	<u>\$ 603,613</u>	<u>\$ 81,739</u>	<u>\$ 0</u>	<u>\$ 685,352</u>

The annual payments to amortize the General Obligation Bonds payable, are as follows:

Year Ended June 30	Principal	Interest	Total
2017	\$ 525,000	\$ 119,584	\$ 644,584
2018	565,000	108,957	673,957
2019	610,000	97,500	707,500
2020	655,000	85,166	740,166
2021	705,000	71,906	776,906
2022-2026	3,335,000	135,476	3,470,476
2027-2031	258,684	1,991,316	2,250,000
Totals	<u>\$ 6,653,684</u>	<u>\$ 2,609,905</u>	<u>\$ 9,263,589</u>

NOTE 8 - EARLY RETIREMENT INCENTIVES

In addition to the other postemployment benefits described in Note 10 and the pension benefits described in Note 11, the District has offered alternative retirement incentives to certificated employees meeting certain criteria. The early retirement incentives were implemented as a cost savings strategy and require no further services to be performed by the retiree.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 8 - EARLY RETIREMENT INCENTIVES (CONCLUDED)

During 2015-2016 the District offered a one-time incentive to certificated employees whereby the District shall make non-elective employer contributions to the participant's 403(b) annuity contract. The sum of the contributions shall equal 70% of the employee's final pay and may be contributed over a period of time elected from a variety of options offered.

Ten eligible employees accepted the incentive offered in 2015-2016 and are entitled to future benefits. The projected costs for these participants for future years accrued as long-term debt in the District's Government-wide financial statements are as follows:

<u>Year Ended June 30</u>	<u>Early Retirement Incentives</u>
2017	\$ 105,970
2016	105,970
2017	105,970
2018	105,970
2019	105,971
Total	<u>\$ 529,851</u>

NOTE 9 - LEASES

A. Capital Lease Obligations

On July 1, 2014, the District entered into a sixty month lease for a thirty-seven (37) passenger Special Education School Bus. On February 26, 2016, the District entered into a sixty month lease for a John Deere mower. The agreements provide for title to pass upon expiration of the lease periods. Future minimum lease payments under these agreements are as follows:

<u>Year Ended June 30</u>	<u>Lease Payment</u>
2017	\$ 43,975
2018	42,425
2019	42,407
2020	26,587
Total payments	155,394
Less amounts representing interest	<u>(9,999)</u>
Present value of net minimum lease payments	<u>\$ 145,395</u>

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 9 - LEASES (CONCLUDED)

B. Operating Leases

The District leases a portion of the District Office building to another business under a non-cancelable, triple-net operating lease agreement. The cost of the portion of the building leased out is \$562,039 and at June 30, 2016 the carrying amount of the asset was \$406,662. The current lease expires on December 31, 2018.

The District received \$62,304 in lease revenue during the current fiscal year, and will receive future lease payments in the following amounts:

<u>Year Ended</u> <u>June 30</u>	<u>Lease Revenue</u>
2017	\$ 72,000
2018	72,000
2019	<u>36,000</u>
Total	<u>\$ 180,000</u>

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS

In addition to the benefits described in Notes 7 and 11, the District provides postemployment healthcare premiums according to the following provisions:

- A. Certificated employees with 20 years of district service and age 55 receive the same benefits as a full-time teacher, including dependents, for a maximum of 5 years or to age 65.
- B. Classified employees with 20 years of district service and age 60 receive paid medical insurance for the retiree only to age 65.
- C. Confidential employees hired after June 15, 1992 with 20 years of district service and age 55 receive the same medical benefits as a full-time employee for 5 years or to age 65.
- D. Administrative, Confidential employees and Board members hired before June 15, 1992 with 20 years of district service will receive full medical, vision and dental insurance premiums for life.

Funding Policy

Employees are not required to contribute to the plan. In order to fully fund the plan, the District would be required to contribute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB liability:

	<u>June 30, 2016</u>
Annual required contribution	\$ 414,279
Interest on OPEB obligation	93,820
Adjustment to annual required contribution	<u>(107,834)</u>
Annual OPEB cost (expense)	400,265
Contributions made	<u>(184,969)</u>
Increase in net OPEB liability	215,296
Net OPEB obligation - beginning of year	<u>2,084,879</u>
Net OPEB obligation - end of year	<u>\$2,300,175</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligations for the years June 30, 2016, 2015 and 2014 are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Actual Contribution</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
June 30, 2016	\$400,265	\$184,969	46.2%	\$2,300,175
June 30, 2015	\$397,874	\$153,465	38.6%	\$2,084,879
June 30, 2014	\$325,020	\$146,077	44.9%	\$1,840,470

Funded Status and Funding Progress

As of April 1, 2015, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$5.1 million, all of which is unfunded.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (CONCLUDED)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 1, 2015, actuarial valuation, the "entry age normal" actuarial cost method was used. The actuarial assumptions included a 4.5% investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 4% initially. The UAAL is being amortized as a level percentage of projected payroll on an open basis, with an open 30 year amortization period.

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

A. State Teachers' Retirement System (STRS)

Plan Description. The Galt Joint Union Elementary School District contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The State of California is a Nonemployer Contributing Entity to STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRS, the state is the sponsor of the STRS and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRS. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95610.

Benefit. STRS provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012 and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Continued)

Benefit (Concluded). The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.

Funding Policy. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members are required to contribute 8.15% of their salary and the Galt Joint Union Elementary School District and the State are required to contribute actuarially determined rates.

The actuarial methods and assumptions used for determining the rates are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2013-2014 was 8.25%, for fiscal year 2014-2015 was 8.88%, and for fiscal year 2015-2016 was 10.73% of annual payroll. The required State contribution rate for fiscal year 2014-2015 was 5.95% and for fiscal year 2015-2016 the rate was 7.39%. The Galt Joint Union Elementary School District's contributions to STRS for the fiscal years ending June 30, 2016 and 2015 were \$1,958,062 and \$1,608,005, respectively, and equal 100% of the required contributions for each year.

Contribution by District	\$1,958,062
Contribution by State	<u>1,252,958</u>
Total Contribution in 2015-2016	<u>\$3,211,020</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the District reported a liability of \$26,425,515 for its proportionate share of the net pension liability for STRS. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2015, the District's proportion of contributions was 0.0393 percent.

The District's proportionate share of the net pension liability for the plan on the measurement dates of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2014	\$22,790,430
Proportion - June 30, 2015	<u>26,425,515</u>
Change - Increase	<u>\$ 3,635,085</u>

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded). For the year ended June 30, 2016, the District recognized pension expense of \$2,543,841 which included the State's required on-behalf contribution. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience		\$ 441,577
Changes in Assumptions		
Net difference between projected and actual earnings on pension plan investments		2,154,109
Changes in proportion and differences between District contributions and proportionate share of contributions	\$ 156,842	
District contributions subsequent to measurement date of June 30, 2015	<u>1,958,062</u>	
Totals	<u>\$ 2,114,904</u>	<u>\$ 2,595,686</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2017	\$ 26,140	\$ 791,633
June 30, 2018	26,140	791,632
June 30, 2019	26,140	791,632
June 30, 2020	26,140	73,596
June 30, 2021	26,141	73,596
June 30, 2022	<u>26,141</u>	<u>73,597</u>
Total	<u>\$156,842</u>	<u>\$2,595,686</u>

Actuarial Assumptions. The total pension liability for STRS was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Continued)

Actuarial Assumptions (Concluded). The financial reporting actuarial valuation as of June 30, 2014, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2006, through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment rate of return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series table adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 Experience Analysis for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	4.50%
Private Equity	12%	6.20%
Real Estate	15%	4.35%
Inflation Sensitive	5%	3.20%
Fixed Income	20%	0.20%
Cash/Liquidity	1%	0.00%

* 10-year geometric average

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. State Teachers' Retirement System (STRS) (Concluded)

Discount Rate. The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming the contributions, benefit payments, and administrative expense occurred midyear. Based on those assumptions, the STRS's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability.

Presented below is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.60 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability of Employers</u>
3% Decrease (4.60%)	\$ 76,347,324
2% Decrease (5.60%)	\$ 56,336,943
1% Decrease (6.60%)	\$ 39,950,022
Current Discount Rate (7.60%)	\$ 26,425,515
1% Increase (8.60%)	\$ 15,245,649
2% Increase (9.60%)	\$ 5,847,447
3% Increase (10.60%)	\$ (2,064,036)

B. California Public Employees Retirement System (CalPERS)

Plan Description. The Galt Joint Union Elementary School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Room 1820, Sacramento, CA 95814.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Funding Policy. Active plan members were required to contribute 6.974% of their salary and the Galt Joint Union Elementary School District is required to contribute an actuarially annually determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rates on annual payroll for the fiscal years listed were:

2013-2014	11.442%
2014-2015	11.771%
2015-2016	11.847%

The contribution requirements of the plan members are established by State statute. The Galt Joint Union Elementary School District's employer contributions to CalPERS for the fiscal year ending June 30, 2016 and 2015 were \$690,769 and \$644,995, respectively and equal 100% of the required contributions for each year.

Benefits. PERS provides defined benefit program benefits based on members' years of service, age, final compensation and benefit formula. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the District reported a liability of \$7,274,020 for its proportionate share of the net pension liability for PERS. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2015, the District's proportion of contributions was 0.0493 percent.

The District's proportionate share of the net pension liability for the plan on the measurement dates of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2014	\$5,676,217
Proportion - June 30, 2015	<u>7,274,020</u>
Change - Increase	<u>\$1,597,803</u>

For the year ended June 30, 2016, the District recognized pension expense of \$645,963. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 416,000	
Changes in Assumptions		\$ 446,936
Net difference between projected and actual earnings on pension plan investments	1,195,000	1,443,749
Changes in proportion and differences between District contributions and proportionate share of contributions		73,892
District contributions subsequent to measurement date of June 30, 2015	<u>690,769</u>	
Totals	<u>\$ 2,301,769</u>	<u>\$ 1,964,577</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources related to PERS pensions and deferred inflows of resources related to PERS pensions will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2017	\$ 437,417	\$ 654,859
June 30, 2018	437,417	654,859
June 30, 2019	437,416	654,859
June 30, 2020	<u>298,750</u>	<u>0</u>
Total	<u>\$1,611,000</u>	<u>\$1,964,577</u>

Actuarial Assumptions. For the year ended June 30, 2015, the total pension liability was determined by rolling forward the June 30, 2014 total pension liability. The June 30, 2014 and the June 2015 total pension liabilities were based on the following actuarial methods and assumptions:

Experience Study	July 1, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Actuarial Assumptions (Concluded). PERS uses a mortality table based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

Change in Assumptions. GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate was changed from 7.50 percent (net of administrative expense in 2014) to 7.65 percent as of the June 30, 2015 measurement date to correct the adjustment which previously reduced the discount rate for administrative expense.

Discount Rate. The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool.

The following presents the net pension liability of the Plan as of June 30, 2015, calculated using the discount rate of 7.65 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1percentage-point lower (6.65 percent) or 1 percentage-point higher (8.65 percent) than the current rate:

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (6.65%)	\$ 11,827,434
Current Discount Rate (7.65%)	\$ 7,274,020
1% Increase (8.65%)	\$ 3,474,453

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 11 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

Discount Rate (Concluded). These geometric rates of return are net of administrative expenses.

<u>New Strategic Asset Class</u>	<u>Real Return Allocation</u>	<u>Real Return Years 1-10¹</u>	<u>Real Return Years 11+²</u>
Global Equity	51%	7.2%	5.71%
Global Fixed Income	20%	5.3%	2.43%
Inflation Sensitive	6%	0.0%	3.36%
Private Equity	10%	6.9%	6.95%
Real Estate	12%	8.7%	5.13%
Cash/Liquidity	1%	2.3%	(1.05)%

¹ An expected inflation of 2.5% used for this period

² An expected inflation of 3.0% used for this period

Pension Plan Fiduciary Net Position. The plan fiduciary net position disclosed in this report may differ from the plan assets reported in the Schools Pool funding actuarial valuation reported due to several reason. First, for the accounting valuation, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early closing and final reconciled reserves.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 12 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. If the review or audit discloses exceptions, the District may incur a liability to grantor agencies.

C. Joint Ventures

The District participates in joint ventures under joint powers agreements (JPA) with Schools Insurance Authority (SIA) and Galt Schools Joint Powers Authority. The relationship between the District and the JPA's is such that the JPA's are not a component unit of the District for financial reporting purposes.

1. Schools Insurance Authority

The Schools Insurance Authority, a California Joint Powers Authority (SIA) arranges for and/or provides insurance coverage for its members. SIA is governed by a board consisting of a representative from each member district. The board controls the operations of SIA, including any influence by the member districts beyond their representation on the coverage requested and shares surpluses and deficits proportionately to their participation in the SIA.

2. Galt Schools Joint Powers Authority

The Galt Schools Joint Powers Authority Community Facilities District No. 1988-1 (CFD) was formed by a Joint Powers Agreement among the Galt Joint Union Elementary School District and the Galt Joint Union High School District pursuant to the Mello-Roos Community Facilities Act of 1982 to issue debt and levy the special tax on property owners within the Community Facilities District. The CFD is governed by a board of directors consisting of two representatives from each member district and one representative chosen from the community. The board controls the operations, has decision-making authority, the power to designate management and primary accountability for fiscal matters of the CFD. The Board of Directors authorized a bond election, which passed on June 24, 1991, to incur a bonded indebtedness in the maximum aggregate principal amount of \$60,000,000, the proceeds of which were used for school construction in each member District.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 12 - COMMITMENTS AND CONTINGENCIES (CONCLUDED)

C. Joint Ventures (Concluded)

2. Galt Schools Joint Powers Authority (Concluded)

Condensed audited financial information of the Galt Schools Joint Powers Authority for the year ended June 30, 2016 is as follows:

Total Assets	\$ 2,847,362
Total Liabilities	<u>7,236,230</u>
Net Position Restricted (\$5,120,238), Unrestricted \$731,370)	<u>(\$4,388,868)</u>
Total Revenues	\$ 1,141,180
Total Expenses	<u>1,370,540</u>
Decrease in Net Position	<u>\$ (229,365)</u>
Long-term debt outstanding at June 30, 2016	<u>\$ 7,215,000</u>

3. Galt Middle School Joint Powers Authority

The City of Galt and the Galt Joint Union Elementary District created the Galt Middle School Joint Power Authority (JPA) as a separate public entity. The purpose of this JPA was to facilitate the exchange of property owned by each entity. The JPA is administered by a separate governing board and is included as a component unit of the City of Galt.

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2016, the District contracted with Schools Insurance Authority (SIA) Insurance Company for property and liability insurance coverage and also for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 13 - RISK MANAGEMENT (CONCLUDED)

B. Workers' Compensation

For fiscal year 2016, the District participated in Schools Insurance Authority's (SIA) insurance purchasing pool. The intent of the SIA pool is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIA pool. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SIA pool. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the SIA pool. Participation in the SIA pool is limited to districts that can meet the SIA pool selection criteria.

NOTE 14 - NEGATIVE ENDING FUND BALANCE

The Special Reserve Fund for Capital Outlay Projects Fund ended the year with a negative unassigned ending fund balance of \$1. The negative fund balance will be eliminated by transfer from other funds.

NOTE 15 - SUBSEQUENT EVENTS

On November 8, 2016 voters in Sacramento and San Joaquin counties approved Measure K, authorizing a total of \$19,700,000 in general obligation bonds to modernize and upgrade classrooms and school facilities for 21st Century learning; replace portables and leaky roofs; upgrade outdated electrical, heating/air conditioning and plumbing; and make safety/security and technology classroom improvements in the District.

Management has evaluated subsequent events through December 6, 2016, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Local Control Funding Formula Sources:				
State Apportionments	\$ 25,644,150	\$ 24,411,552	\$ 23,935,495	\$ (476,057)
Local Sources	3,350,400	4,773,521	4,839,675	66,154
Total Local Control Funding Formula Sources	28,994,550	29,185,073	28,775,170	(409,903)
Federal Revenue	4,068,214	4,214,649	3,981,500	(233,149)
Other State Revenue	3,509,978	4,958,352	5,059,242	100,890
Other Local Revenue	2,358,874	2,574,485	2,778,495	204,010
Total Revenues	38,931,616	40,932,559	40,594,407	(338,152)
EXPENDITURES				
Certificated Salaries	18,966,784	18,756,485	18,581,071	175,414
Classified Salaries	6,167,270	6,661,506	6,476,171	185,335
Employee Benefits	5,881,554	7,355,849	6,807,651	548,198
Books and Supplies	1,639,327	2,687,789	1,674,470	1,013,319
Services and Other				
Operating Expenditures	3,506,700	5,027,167	3,513,039	1,514,128
Capital Outlay	19,510	436,497	272,224	164,273
Debt Service:				
Principal Retirement	54,742	51,131	39,281	11,850
Interest and Fiscal Charges	16,048	3,590	3,586	4
Other Outgo	(88,903)	(67,019)	(74,828)	7,809
Total Expenditures	36,163,032	40,912,995	37,292,665	3,620,330
Excess of Revenues Over Expenditures	2,768,584	19,564	3,301,742	3,282,178
Other Financing Sources (Uses):				
Operating Transfers In	10,500	10,500	7,499	(3,001)
Operating Transfers Out		(397,334)	(338,619)	58,715
Other Sources			65,999	65,999
Total Other Financing Sources (Uses)	10,500	(386,834)	(265,121)	121,713
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,779,084	(367,270)	3,036,621	3,403,891
Fund Balances - July 1, 2015	3,328,449	4,815,333	4,815,333	0
Fund Balances - June 30, 2016	\$ 6,107,533	\$ 4,448,063	\$ 7,851,954	\$ 3,403,891

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Schedule of Funding Progress							
Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/14	December 1, 2012	\$ -	\$ 3,880,386	\$ 3,880,386	0%	\$ 22,088,930	17.6%
6/30/15	April 1, 2015	\$ -	\$ 5,189,497	\$ 5,189,497	0%	\$ 22,789,604	22.8%
6/30/16	April 1, 2015	\$ -	\$ 5,189,497	\$ 5,189,497	0%	\$ 22,582,705	23.0%

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

California State Teachers' Retirement System (CalSTRS)

	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.0393%	0.0390%
District's proportionate share of the net pension liability	\$ 26,425,515	\$ 22,790,430
District's covered-employee payroll	\$ 18,108,164	\$ 17,050,352
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	146%	134%
Plan fiduciary net position as a percentage of the total pension liability	74%	77%

Public Employee Retirement System (CalPERS)

District's proportion of the net pension liability	0.0493%	0.0500%
District's proportionate share of the net pension liability	\$ 7,274,020	\$ 5,676,217
District's covered-employee payroll	\$ 5,479,526	\$ 5,277,886
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	133%	108%
Plan fiduciary net position as a percentage of the total pension liability	79%	83%

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

California State Teachers' Retirement System (CalSTRS)

	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 1,608,005	\$ 1,406,654
Contributions in relation to the contractually required contribution	<u>1,617,789</u>	<u>1,406,654</u>
Contribution deficiency (excess)	<u>\$ 9,784</u>	<u>\$ 0</u>
District's covered-employee payroll	<u>\$ 18,108,164</u>	<u>\$ 17,050,352</u>
Contributions as a percentage of covered-employee payroll	<u>8.880%</u>	<u>8.250%</u>

Public Employee Retirement System (CalPERS)

Contractually required contribution	\$ 644,995	\$ 603,896
Contributions in relation to the contractually required contribution	<u>643,091</u>	<u>603,896</u>
Contribution deficiency (excess)	<u>\$ (1,904)</u>	<u>\$ 0</u>
District's covered-employee payroll	<u>\$ 5,479,526</u>	<u>\$ 5,277,886</u>
Contributions as a percentage of covered-employee payroll	<u>11.771%</u>	<u>11.442%</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

The excess of expenditures over appropriations in individual governmental funds at June 30, 2016 are as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
Major Governmental Funds:	
Capital Facilities Fund	
Classified Salaries	\$ 1,964
Employee Benefits	371
Non-Major Governmental Funds:	
Child Development Fund	
Contract Services	1,007

The District incurred unanticipated expenditures for which the budgets were not revised.

B. Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

C. Schedules of District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS in compliance with GASB 68.

These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONCLUDED)

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

D. Schedules of the District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS during the year.

These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

SUPPLEMENTARY INFORMATION SECTION

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

GALT, CALIFORNIA

JUNE 30, 2016

ORGANIZATION

The Galt Joint Union Elementary School District was established in 1869 and is comprised of an area of approximately 60 square miles located in Sacramento and San Joaquin counties. There were no changes in the boundaries of the District during the current year. The District is currently operating five elementary schools and one middle school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Kevin Papineau	President	December, 2018
Wesley Cagle	Vice President	December, 2018
Grace Malson	Clerk	December, 2018
John Gordon	Representative	December, 2016
Matthew Felix	Representative	December, 2016

ADMINISTRATION

Karen Schauer
District Superintendent

Tom Barentson
Director of Business Services

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	(Revised) Second Period Report	Annual Report
Regular ADA		
Transitional Kindergarten through Third	1,431	1,431
Fourth through Sixth	1,268	1,270
Seventh and Eighth	799	797
Extended Year Special Education		
Transitional Kindergarten through Third	2	3
Fourth through Sixth	4	5
Seventh and Eighth	2	2
Special Education - Nonpublic, Nonsectarian Schools		
Transitional Kindergarten through Third	1	1
Fourth through Sixth	0	1
ADA Totals	<u>3,507</u>	<u>3,510</u>

Average daily attendance is a measurement of the numbers of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2015-2016 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
TK/Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	53,620	180	In Compliance
Grade 2	50,400	53,620	180	In Compliance
Grade 3	50,400	53,620	180	In Compliance
Grade 4	54,000	54,960	180	In Compliance
Grade 5	54,000	54,960	180	In Compliance
Grade 6	54,000	54,960	180	In Compliance
Grade 7	54,000	59,070	180	In Compliance
Grade 8	54,000	59,070	180	In Compliance

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has not met its local control funding formula target.

Districts that participate in Longer Day Incentive Funding or that met or exceed their local control funding formula target, must provide at least the number of instructional minutes specified in Education Code Section 46201(b) or 46207(a), shown as the minutes requirement above.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit. There were no charter schools in the Galt Joint Union Elementary School District.

SEE NOTES TO SUPPLEMENTARY INFORMATION

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Program Name:	Federal Catalog Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. Department of Agriculture:			
Passed through the California Department of Education (CDE):			
Child Nutrition Cluster:			
National School Lunch (Sec 4 and Sec 11)	10.555 *	13523/13524	\$ 883,352
School Breakfast Needy	10.553 *	13526	169,189
Summer Food Program	10.559 *	13004	<u>43,036</u>
Subtotal Child Nutrition Cluster**			1,095,577
Child Nutrition: CACFP Claims - Centers and Family Day Care	10.558	13393	261,281
Child Nutrition: Team Nutrition Training Grant 2015	10.574	15332	<u>60</u>
Total U.S. Department of Agriculture			<u>1,356,918</u>
U.S. Department of Education:			
ARRA: Race-to-the-Top	84.416A	B416A130097	<u>1,655,234</u>
Passed through The Regents of the University of California:			
NCLB: Title II, Part A, Teacher Quality	84.367	ITQ-09-T601	<u>21,967</u>
Passed through CDE:			
Passed through Sacramento County Office of Education:			
Special Education Cluster:			
IDEA: Basic Local Assistance, Part B, Section 611	84.027	13379	754,697
IDEA: Local Assistance, Part B, Section 611, Private Schools ISPs	84.027	10115	2,466
IDEA: Preschool Local Entitlements Part B, Section 611	84.027A	13682	66,335
IDEA: Mental Health Allocation Plan, Part B, Section 611	84.027A	14468	39,136
IDEA: Preschool Grants	84.173	13430	<u>34,835</u>
Subtotal Special Education Cluster			897,469
NCLB: Title I, Part A, Basic Grants Low Income and Neglected	84.010 *	14329	1,017,202
NCLB: Title II, Part A, Teacher Quality	84.367	14341	120,340
NCLB: Title III, Limited English Proficient (LEP) Student Program	84.365	14346	<u>82,790</u>
Total U.S. Department of Education			<u>3,795,002</u>
U.S. Department of Health and Human Services:			
Passed through California Department of Health Care Services:			
Title XIX Medicaid Cluster:			
Medi-Cal Billing Option	93.778	10013	111,382
Medical Assistance Program (MAA)	93.778	10060	<u>75,116</u>
Subtotal Title XIX, Medicaid Cluster			<u>186,498</u>
Total U.S. Department of Health and Human Services			<u>186,498</u>
Total Federal Programs			<u>\$ 5,338,418</u>

* Denotes a Major Program

** Does not include the fair value of commodities received, which totaled \$132,825.

SEE NOTES TO SUPPLEMENTARY INFORMATION

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL
REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund	Child Development Fund	Cafeteria Fund	Special Reserve Fund for Other Postemployment Benefits
June 30, 2016, Annual Unaudited Actual Financial Report Fund Balance	\$ 7,596,930	\$ 148,805	\$ 204,239	\$ 255,024
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:				
Overstatement of Other State revenue		(113,100)		
Overstatement of Federal revenue			(80,220)	
To conform with GAAP, activity reported separately by the District in certain Special Revenue Funds is reported in the General Fund in these financial statements.	255,024			(255,024)
Net Adjustments and Reclassifications	255,024	(113,100)	(80,220)	(255,024)
June 30, 2016, Audited Financial Statement Fund Balance	\$ 7,851,954	\$ 35,705	\$ 124,019	\$ 0

Auditor's Comments

The audited financial statements of all other funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2016.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Budget 2016-2017	2015-2016	2014-2015	2013-2014
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 38,934,041	\$ 40,667,905	\$ 36,156,810	\$ 34,126,930
Expenditures	39,373,928	37,292,665	35,186,370	34,304,641
Other Uses and Transfers Out	250,075	338,619	0	0
Total Outgo	39,624,003	37,631,284	35,186,370	34,304,641
Change in Fund Balance (Decrease)	(689,962)	3,036,621	970,440	(177,711)
Ending Fund Balance	\$ 3,758,100	\$ 7,851,954	\$ 4,815,333	\$ 3,844,893
Available Reserves	\$ 2,625,210	\$ 3,281,767	\$ 3,454,780	\$ 2,423,958
Available Reserves as a Percentage of Total Outgo	6.6%	8.7%	9.8%	7.1%
Total Long-Term Debt	\$ 43,468,656	\$ 44,139,124	\$ 38,647,124	\$ 45,912,927
Average Daily Attendance at P-2	3,508	3,507	3,537	3,643

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased \$3,829,350 over the past three years. Available reserves consist of all unassigned fund balances in the General Fund. For a District this size the State recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo).

Total long-term debt increased \$1,773,803 during the past two years.

Average Daily Attendance (ADA) has decreased by 136 during the past two years.

The amounts presented as Budget 2016-2017 are provided for additional analysis and have not been audited.

SEE NOTES TO SUPPLEMENTARY INFORMATION

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FIRST FIVE PROGRAM EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FIRST FIVE COMMISSION

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Personal Services	\$ 197,921	\$ 197,921	
Benefits	44,969	44,969	
Material and Supplies	31,956	31,956	
Contractual Services	11,568	11,568	
Indirect Costs	<u>13,586</u>	<u>13,586</u>	
Total	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 0</u>

The District accounts for these expenditures in the General Fund using a locally restricted resource code.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NON-MAJOR FUNDS
 JUNE 30, 2016

	Child Development Fund	Cafeteria Fund	Bond Interest and Redemption Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Mello Roos Fund	Total Non- Major Governmental Funds
ASSETS							
Cash	\$ 133,664	\$ 10,000	\$ 677,574	\$ 1		\$ 597,688	\$ 1,418,927
Accounts Receivable	30,231	212,919	2,069			1,869	247,088
Due From Other Funds	37,219	400,935					438,154
Stores Inventory		19,654					19,654
Total Assets	\$ 201,114	\$ 643,508	\$ 679,643	\$ 1	\$ 0	\$ 599,557	\$ 2,123,823
LIABILITIES AND FUND BALANCE							
Liabilities:							
Deficit Cash		\$ 242,360			\$ 1		\$ 242,361
Accounts Payable	\$ 5,171	38,310					43,481
Unearned Revenue	113,100	80,220	\$ 89				193,409
Due to Other Funds	47,138	158,599		\$ 1			205,738
Total Liabilities	165,409	519,489	89	1	1		684,989
Fund Balances:							
Nonspendable		29,654					29,654
Restricted	35,705	94,365	679,554			\$ 599,557	1,409,181
Unassigned (Deficit) (Note 14)					(1)		(1)
Total Fund Balances (Deficit)	35,705	124,019	679,554	0	(1)	599,557	1,438,834
Total Liabilities and Fund Balances	\$ 201,114	\$ 643,508	\$ 679,643	\$ 1	\$ 0	\$ 599,557	\$ 2,123,823

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Child Development Fund	Cafeteria Fund	Bond Interest and Redemption Fund	Special Reserve Fund for Capital Outlay Projects	Mello Roos Fund	Total Non-Major Governmental Funds
REVENUES						
Federal Revenue		\$ 1,356,918				\$ 1,356,918
Other State Revenue	\$ 532,143	85,051	\$ 7,258			624,452
Other Local Revenue	11,659	205,732	544,907	\$ (1)	\$ 601,713	1,364,010
Total Revenues	<u>543,802</u>	<u>1,647,701</u>	<u>552,165</u>	<u>(1)</u>	<u>601,713</u>	<u>3,345,380</u>
EXPENDITURES						
Certificated Salaries	190,840					190,840
Classified Salaries	144,405	768,829				913,234
Employee Benefits	95,545	248,704				344,249
Books and Supplies	29,538	811,543			2,374	843,455
Services and Other						
Operating Expenditures	19,538	63,377				82,915
Capital Outlay	16,959					16,959
Debt Service:						
Principal Retirement			485,000			485,000
Interest and Fiscal Charges			129,431			129,431
Other Outgo	18,771	88,750	375			107,896
Total Expenditures	<u>515,596</u>	<u>1,981,203</u>	<u>614,806</u>	<u>0</u>	<u>2,374</u>	<u>3,113,979</u>
Excess of Revenues Over (Under) Expenditures	28,206	(333,502)	(62,641)	(1)	599,339	231,401
Other Financing Sources: Operating Transfers In		338,619				338,619
Excess of Revenues Over (Under) Expenditures and Other Uses	28,206	5,117	(62,641)	(1)	599,339	570,020
Fund Balances - July 1, 2015	7,499	118,902	742,195	0	218	868,814
Fund Balances - June 30, 2016	<u>\$ 35,705</u>	<u>\$ 124,019</u>	<u>\$ 679,554</u>	<u>\$ (1)</u>	<u>\$ 599,557</u>	<u>\$ 1,438,834</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 GENERAL FUND
 JUNE 30, 2016

	<u>General Fund</u>	Special Reserve Fund for Postemployment Benefits	<u>Total General Fund</u>
ASSETS			
Cash	\$ 7,628,904	\$ 253,706	\$ 7,882,610
Accounts Receivable	2,572,815	1,318	2,574,133
Due From Other Funds	247,888		247,888
Prepaid Expenditures	5,744		5,744
Total Assets	<u>\$ 10,455,351</u>	<u>\$ 255,024</u>	<u>\$ 10,710,375</u>
LIABILITIES			
Liabilities:			
Accounts Payable	\$ 2,420,267		\$ 2,420,267
Due to Other Funds	438,154		438,154
Total Liabilities	<u>2,858,421</u>		<u>2,858,421</u>
Fund Balances:			
Nonspendable	25,745		25,745
Restricted	1,395,263		1,395,263
Assigned	2,894,155	\$ 255,024	3,149,179
Unassigned	3,281,767		3,281,767
Total Fund Balances	<u>7,596,930</u>	<u>255,024</u>	<u>7,851,954</u>
Total Liabilities and Fund Balances	<u>\$ 10,455,351</u>	<u>\$ 255,024</u>	<u>\$ 10,710,375</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	<u>General Fund</u>	<u>Special Reserve Fund for Postemployment Benefits</u>	<u>Total General Fund</u>
REVENUES			
Local Control Funding Formula Sources			
State Apportionments	\$ 23,935,495		\$ 23,935,495
Local Sources	4,839,675		4,839,675
Total Local Control Funding Formula Sources	28,775,170		28,775,170
Federal Revenue	3,981,500		3,981,500
Other State Revenue	5,059,242		5,059,242
Other Local Revenue	2,777,986	\$ 509	2,778,495
Total Revenues	40,593,898	509	40,594,407
EXPENDITURES			
Certificated Salaries	18,581,071		18,581,071
Classified Salaries	6,476,171		6,476,171
Employee Benefits	6,807,651		6,807,651
Books and Supplies	1,674,470		1,674,470
Services and Other			
Operating Expenditures	3,513,039		3,513,039
Capital Outlay	272,224		272,224
Debt Service:			
Principal Retirement	39,281		39,281
Interest and Fiscal Charges	3,586		3,586
Other Outgo	(74,828)		(74,828)
Total Expenditures	37,292,665	0	37,292,665
Excess of Revenues Over Expenditures	3,301,233	509	3,301,742
Other Financing Sources (Uses):			
Operating Transfers In	7,499		7,499
Operating Transfers Out	(338,619)		(338,619)
Other Sources	65,999		65,999
Total Other Financing Sources (Uses)	(265,121)	0	(265,121)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	3,036,112	509	3,036,621
Fund Balances - July 1, 2015	4,560,818	254,515	4,815,333
Fund Balances - June 30, 2016	\$ 7,596,930	\$ 255,024	\$ 7,851,954

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - AGENCY FUNDS - STUDENT ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Beginning Balances	Additions	Deductions	Ending Balances
<u>Greer Elementary School</u>				
ASSETS				
Cash	\$ 17,298	\$ 32,972	\$ 33,593	\$ 16,677
LIABILITIES				
Due to Student Groups	\$ 17,298	\$ 32,972	\$ 33,593	\$ 16,677
<u>Lake Canyon Elementary School</u>				
ASSETS				
Cash	\$ 16,778	\$ 35,681	\$ 37,545	\$ 14,914
LIABILITIES				
Due to Student Groups	\$ 16,778	\$ 35,681	\$ 37,545	\$ 14,914
<u>Marengo Ranch Elementary School</u>				
ASSETS				
Cash	\$ 32,069	\$ 40,070	\$ 38,169	\$ 33,970
LIABILITIES				
Due to Student Groups	\$ 32,069	\$ 40,070	\$ 38,169	\$ 33,970
<u>McCaffrey Middle School</u>				
ASSETS				
Cash	\$ 12,703	\$ 88,266	\$ 87,637	\$ 13,332
LIABILITIES				
Due to Student Groups	\$ 12,703	\$ 88,266	\$ 87,637	\$ 13,332
<u>River Oaks Elementary School</u>				
ASSETS				
Cash	\$ 9,473	\$ 41,190	\$ 37,640	\$ 13,023
LIABILITIES				
Due to Student Groups	\$ 9,473	\$ 41,190	\$ 37,640	\$ 13,023
<u>Valley Oaks Elementary School</u>				
ASSETS				
Cash	\$ 19,821	\$ 19,100	\$ 16,457	\$ 22,464
LIABILITIES				
Due to Student Groups	\$ 19,821	\$ 19,100	\$ 16,457	\$ 22,464
<u>Total Agency Funds</u>				
ASSETS				
Cash	\$ 108,142	\$ 257,279	\$ 251,041	\$ 114,380
LIABILITIES				
Due to Student Groups	\$ 108,142	\$ 257,279	\$ 251,041	\$ 114,380

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instructional time and number of days offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46208. The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day, and has not met its local control funding formula target.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

D. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The District has not used the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

E. Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the Unaudited Actual Financial Report to the audited financial statements.

F. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

G. Schedule of First 5 Program Expenditures

This schedule summarizes the District's budget and actual expenditures for the Sacramento County First 5 Program.

H. Combining Statements and Individual Fund Schedules

Combining statements and individual fund schedules are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements and schedules present more detailed information about the financial position and financial activities of the District's individual funds.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Galt Joint Union Elementary School District
Galt, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Galt Joint Union Elementary School District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Galt Joint Union Elementary School District's basic financial statements and have issued our report thereon dated December 6, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Galt Joint Union Elementary School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Galt Joint Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Galt Joint Union Elementary School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Galt Joint Union Elementary School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

December 6, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Trustees
Galt Joint Union Elementary School District
Galt, California

Report on Compliance for Each Major Federal Program

We have audited Galt Joint Union Elementary School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Galt Joint Union Elementary School District's major federal programs for the year ended June 30, 2016. Galt Joint Union Elementary School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and terms and conditions of federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Galt Joint Union Elementary School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Galt Joint Union Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Galt Joint Union Elementary School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Galt Joint Union Elementary School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

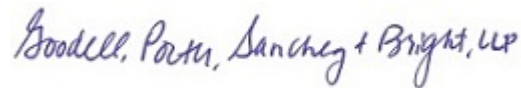
Report on Internal Control Over Compliance

Management of Galt Joint Union Elementary School District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Galt Joint Union Elementary School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Galt Joint Union Elementary School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in the internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
Certified Public Accountants

December 6, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Board of Trustees
Galt Joint Union Elementary School District
Galt, California

We have audited Galt Joint Union Elementary School District's compliance with the types of compliance requirements described in the 2015-2016 *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of Galt Joint Union Elementary School District's State government programs as noted below for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws and regulations.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance with State laws and regulations of Galt Joint Union Elementary School District's State government programs based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2015-2016 *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the applicable State laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about Galt Joint Union Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination of Galt Joint Union Elementary School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Mis-assignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see next page)
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes

<u>Description</u>	<u>Procedures Performed</u>
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort (MOE)	Yes
School Districts, County Office of Education and Charter Schools:	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not Applicable
Immunizations	Yes
Charter Schools:	
Attendance (Charter Schools)	Not Applicable
Mode of Instruction	Not Applicable
Non Classroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
Determination of Funding for Non Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Independent Study attendance because the average daily attendance generated by the program was below the level required for testing.

Opinion on Each State Government Program

In our opinion, Galt Joint Union Elementary School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its State government programs for the year ended June 30, 2016.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2015-2016 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



GOODELL, PORTER, SANCHEZ & BRIGHT, LLP
 Certified Public Accountants

December 6, 2016

FINDINGS AND QUESTIONED COSTS SECTION

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified that are not considered to be material weakness? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over financial reporting:
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified that are not considered to be material weakness? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? Yes No

Identification of major programs

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.553, 10.559 84.010	Child Nutrition Cluster NCLB: Title I, Part A, Basic Grants Low Income and Neglected

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

State Awards

Internal control over state programs:
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified that are not considered to be material weakness? Yes None reported

Type of auditor's report issued on compliance for state programs: Unmodified

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Section II - Financial Statements Findings

No matters are reported.

Section III - Federal Award Findings and Questioned Costs

No matters are reported.

Section IV - State Award Findings and Questioned Costs

No matters are reported.

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2016

There were no findings or recommendations considered reportable conditions determined as a result of our audit of Galt Joint Union Elementary School District for the year ended June 30, 2015.



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.825 Board Consideration of Approval of 2015-2016 School Accountability Report Card (SARC) Lake Canyon, Marengo Ranch, River Oaks and Valley Oaks, Vernon E. Greer Elementary Schools and Robert L. McCaffrey Middle School
Presenter: Donna Mayo-Whitlock	Action Item: XX Information Item:

School Accountability Report Cards (SARCs) were enacted under Proposition 98. Further, Education Code 35256 establishes that each school's SARC be updated annually. The SARCs in the board packet for each school are fully compliant in that all mandated elements required under law are reported. Board Policy 0510 states that, "The Board shall publicize the issuance of school accountability report cards and notify parents/guardians that a paper copy will be provided upon request." Board Policy also states that, "The Superintendent or designee shall ensure that the information contained in the school accountability report card is accessible on the Internet and that the information is updated annually."

While we are in the 2016-17 school year, the SARC dates reflect the required accountability reporting for 2015-16.

Vernon E. Greer Elementary School

School Accountability Report Card

Reported Using Data from the 2015-16 School Year

Published During 2016-17

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2016-17)

School Contact Information	
School Name	Vernon E. Greer Elementary School
Street	248 West A Street
City, State, Zip	Galt, CA 95632
Phone Number	(209) 745-2641
Principal	Emily Peckham
E-mail Address	epeckham@galt.k12.ca.us
Web Site	http://gr-gjuesd-ca.schoolloop.com/
CDS Code	34 67348 0119420

District Contact Information	
District Name	Galt Joint Union ESD
Phone Number	209.744.4545
Superintendent	Karen Schauer, Ed.D.
E-mail Address	kschauer@galt.k12.ca.us
Web Site	http://gjuesd-ca.schoolloop.com/

School Description and Mission Statement (School Year 2016-17)

At Greer Elementary School we work together in order to provide a safe and caring environment for all learners. The culture of our school reflects a commitment towards academic achievement for all learners.

We provide a variety of opportunities for learners that create a positive learning environment and promote greater learner achievement. One such opportunity is our school-wide monthly Round-up. It is held to promote school cohesiveness, team effort, and friendship. During these assemblies we sing and dance to familiar school songs, recognize special events, celebrate learner achievements, and meet new people. In addition, behavioral expectations, school rules, and other important information are shared with the group. In our classrooms and on our campus we work daily to encourage behavior and interaction that is safe and respectful. Our teachers provide learners with social skills and anti-bullying learning. In addition, to help our children build a commitment to kindness and learning, teachers conduct classroom meetings on a regular basis. Mustang Cards are given to learners who show good citizenship. Learners come to the office, share why they got the card, and receive a prize as part of their recognition.

We are very proud of the many hours parent and community members provide for us each month. Parents are encouraged and welcomed to participate in the education of their children by serving on school committees or as classroom volunteers.

All Greer learners have a Personalized Learning Plan (PLP). Each plan contains personalized goals and actions related to reading, language, and math learning. In addition to our PLP goals and actions, our learners set incremental goals with their classroom teacher. These goals can be academic or behavioral in nature. Our personalization efforts have included providing learning environments that are blended with the use of technology. All learners utilize technological resources as needed in order to support their academic growth.

We continue to work to sustain a very positive and engaging school culture. To this end, we have utilized a strengths-based approach. This strengths-based approach has been supported by the use of an on-line strengths survey for our 4th-6th graders called Gallup Strengths Explorer. This survey identifies a learner's three strongest talents. These strengths are the basis of each learner's Personalized Learning Plan and they are included in the PLP information to parents. Our strengths work supports the engagement goals identified on the PLP. Our learners are encouraged to apply their strengths each day. Teachers provide activities to help develop and nurture learners' talents. Each year we conduct a school-wide project called Dreamboards that incorporates the learner's strengths and focuses on their hopes and dreams for the future. Learners develop a visual representation of their hopes for college, career, family, and service to their community.

Student Enrollment by Grade Level (School Year 2015-16)

Grade Level	Number of Students
Kindergarten	86
Grade 1	63
Grade 2	54
Grade 3	74
Grade 4	81
Grade 5	83
Grade 6	83
Total Enrollment	524

Student Enrollment by Group (School Year 2015-16)

Student Group	Percent of Total Enrollment
Black or African American	1.7
American Indian or Alaska Native	0.2
Asian	0.6
Filipino	1.5
Hispanic or Latino	55.7
Native Hawaiian or Pacific Islander	0.4
White	36.3
Two or More Races	3.6
Socioeconomically Disadvantaged	63.7
English Learners	22.7
Students with Disabilities	14.7
Foster Youth	0.4

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	28	28	25	175
Without Full Credential	0	0	1	9
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers (School Year 2015-16)

Location of Classes	Percent of Classes In Core Academic Subjects	
	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	100.0	0.0
All Schools in District	99.7	0.3
High-Poverty Schools in District	99.7	0.3
Low-Poverty Schools in District	0.0	0.0

Note: High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2016-17)

Year and month in which data were collected: October 2016

Galt Joint Union Elementary held a Public Hearing on October 26, 2016, and determined that each school within the district has sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home.

Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the state are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	K-5 Houghton Mifflin- A Legacy of Literature, adopted 2003 6th Prentice Hall- Timeless Voices, Timeless Themes, adopted in 2002	Yes	0
Mathematics	K-6 Houghton Mifflin - California Math, adopted in 2009	Yes	0
Science	6th Glencoe/McGraw Hill- Science Focus, adopted in 2007 K-5 Pearson Scott Foresman- California Science, adopted in 2007	Yes	0
History-Social Science	6th Glencoe/McGraw Hill-Discovering our Past, adopted in 2006 K-5 MacMillian/McGraw Hill- California Vistas, adopted in 2006	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

Vernon E. Greer Elementary's facilities were originally constructed in 1992. Greer Middle school closed after the 2007-08 school year. After renovations, Greer Elementary opened in 2008-09. The school is composed of 5 permanent classrooms, 26 portable classrooms, a multi-purpose room, a library, three playgrounds, a staff room, three resource rooms, and an ELA intervention room.

Cleaning Process

The administration works daily with the three full-time custodial staff to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards is available at the district office for review.

Maintenance and Repair

District maintenance staff ensures that the repairs necessary to keep the school in good repair are completed in a timely manner. A work order process is used to ensure efficient service. Highest priority is given to emergency repairs. While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation.

School Facility Good Repair Status (Most Recent Year)

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/18/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces			X	10/ ASES: 4. CEILING TILE HAS A WATER STAIN. CEILING TILES HAVE HOLES. CEILING TILE IS BROKEN. 7. ONE LIGHT BALLAST IS OUT 15: 4. CEILING TILE HAS A WATER STAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. 20/ STORAGE: 4. CEILING TILES HAVE WATER STAINS. 7
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			17: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 14. TRIP HAZARD AT RAMP/ASPHALT SEAM. 23: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 15. WINDOW SCREEN IS MISSING.
Electrical: Electrical			X	1/ GPE: 7. PHONE BOX IS LOOSE. 10/ ASES: 4. CEILING TILE HAS A WATER STAIN. CEILING TILES HAVE HOLES. CEILING TILE IS BROKEN. 7. ONE LIGHT BALLAST IS OUT 16: 7. EXTERIOR LIGHT COVER IS MISSING. 11. IMPROPERLY STORED CLEANING SUPPLIES. 15. WINDOW SCREEN
Restrooms/Fountains: Restrooms, Sinks/Fountains		X		19: 7. LIGHT DIFFUSER IS MISSING. NO EXTERIOR LIGHT. 9. EXTERIOR DRINKING FOUNTAINS HAVE A LEAK. 15. WINDOW SCREENS ARE MISSING. BOYS REST ROOM: 7. EXHAUST FAN IS NOT WORKING. 8. FIRST URINAL LEAKS AT THE HANDLE. 9. THREE SINKS HAVE NO FLOW. BOYS RESTROOM

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/18/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Safety: Fire Safety, Hazardous Materials	X			11: 10. PLUG IN AIR FRESHENER. 11. IMPROPERLY STORED CLEANING SUPPLIES. (TEACHER IS USING NON FLUSHABLE WIPES IN THE REST ROOM COULD CREATE SEWER PROBLEMS) 15: 4. CEILING TILE HAS A WATER STAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. 16: 7. EXTERIOR L
Structural: Structural Damage, Roofs	X			36/ STORAGE: 4. CEILING TILES ARE MISSING. 12. DRY ROT ON RAMP. 15. WINDOW SCREEN IS MISSING.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		X		14: 15. WINDOW SCREENS ARE MISSING. 16: 7. EXTERIOR LIGHT COVER IS MISSING. 11. IMPROPERLY STORED CLEANING SUPPLIES. 15. WINDOW SCREEN IS MISSING. 17: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 14. TRIP HAZARD AT RAMP/ASPHALT SEAM.

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: 11/18/2015				
Overall Rating	Exemplary	Good	Fair	Poor
				X

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. The CAAs have replaced the California Alternate Performance Assessment [CAPA] for ELA and mathematics, which were eliminated in 2015. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
English Language Arts/Literacy	37	37	37	42	44	48
Mathematics	24	21	25	29	34	36

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)**

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	73	73	100.0	31.5
	4	83	83	100.0	38.5
	5	85	84	98.8	32.1
	6	90	89	98.9	44.3
Male	3	36	36	100.0	22.2
	4	45	45	100.0	40.0
	5	44	44	100.0	25.0
	6	47	46	97.9	35.6
Female	3	37	37	100.0	40.5
	4	38	38	100.0	36.8
	5	41	40	97.6	40.0
	6	43	43	100.0	53.5
Hispanic or Latino	3	36	36	100.0	25.0
	4	49	49	100.0	32.6
	5	44	44	100.0	22.7
	6	46	46	100.0	47.8
White	3	30	30	100.0	40.0
	4	25	25	100.0	40.0
	5	37	37	100.0	46.0
	6	34	34	100.0	42.4
Socioeconomically Disadvantaged	3	43	43	100.0	18.6
	4	57	57	100.0	35.1
	5	54	54	100.0	24.1
	6	52	51	98.1	37.3
English Learners	3	19	19	100.0	21.1
	4	16	16	100.0	12.5
Students with Disabilities	3	17	17	100.0	35.3

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	73	73	100.0	34.3
	4	84	84	100.0	20.2
	5	86	85	98.8	17.6
	6	90	89	98.9	12.4
Male	3	36	36	100.0	27.8
	4	46	46	100.0	26.1
	5	44	44	100.0	18.2
	6	47	46	97.9	10.9
Female	3	37	37	100.0	40.5
	4	38	38	100.0	13.2
	5	42	41	97.6	17.1
	6	43	43	100.0	13.9
Hispanic or Latino	3	36	36	100.0	38.9
	4	50	50	100.0	8.0
	5	45	45	100.0	11.1
	6	46	46	100.0	13.0
White	3	30	30	100.0	33.3
	4	25	25	100.0	32.0
	5	37	37	100.0	27.0
	6	34	34	100.0	14.7
Socioeconomically Disadvantaged	3	43	43	100.0	27.9
	4	58	58	100.0	15.5
	5	55	55	100.0	10.9
	6	52	51	98.1	9.8
English Learners	3	19	19	100.0	36.8
	4	17	17	100.0	
Students with Disabilities	3	17	17	100.0	23.5

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Science (grades 5, 8, and 10)	38	44	36	69	63	46	60	56	54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

CAASPP Test Results in Science by Student Group Grades Five, Eight, and Ten (School Year 2015-16)

Student Group	Total Enrollment	# of Students with Valid Scores	% of Students with Valid Scores	% of Students Proficient or Advanced
All Students	86	85	98.8	36.5
Male	44	44	100.0	36.4
Female	42	41	97.6	36.6
Hispanic or Latino	45	45	100.0	28.9
White	37	37	100.0	46.0
Socioeconomically Disadvantaged	55	55	100.0	29.1

Note: Science test results include CSTs, CMA, and CAPA in grades five, eight, and ten. The "Proficient or Advanced" is calculated by taking the total number of students who scored at Proficient or Advanced on the science assessment divided by the total number of students with valid scores.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the Other Pupil Outcomes State Priority (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2015-16)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	17.9	21.4	33.3

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2016-17)

Greer Elementary School parents play an important role in their child's education through participation in the following programs:

- **SSC** - The School Site Council helps develop the Single Plan for Student Achievement. The members monitor and evaluate the plan as well as other projects/plans that benefit the school. SSC also facilitates communication between the school and community.
- **ELAC** - The English Language Advisory Committee is a committee whose purpose is to advise parents on the services available for children who have limited English proficiency.
- **Room Parents** - A wonderful way to be involved in the classroom and to support the educational journey of the learners is by becoming a room parent. Room parents assist with classroom projects, plan activities and help with the overall success of the classroom.
- **Parent and Community Volunteers** - We welcome parent and community volunteers in the classrooms and appreciate the countless hours parents donate. District policy requires volunteers over the age of 18 to submit birth dates and Social Security numbers for a security check through the police department.
- **Greer Partners in Education** – GPE is a wonderful parent organization that helps provide activities that promote Greer families with a focus on educational success and academic achievement for all learners.
- Parent Meetings are held to provide school information which helps families make good educational decisions regarding their children.

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Suspensions	0.0	1.5	2.0	2.8	3.3	3.0	4.4	3.8	3.7
Expulsions	2.2	0.0	0.0	0.3	0.2	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2016-17)

The Greer Safety Plan was last updated on February 23, 2016.

Student safety is a priority at Greer Elementary School. All gates remain closed throughout the school day with admittance to the campus only through the main office. Any visitor to Greer Elementary School is required to check in at the school office. Visitors sign in and wear a visitor's badge during their visit. The district provides yard supervisors and crossing guards to our school to ensure that students are safe on campus before, during, and after school. Eight yard supervisors work before school and throughout the school day to monitor student safety on campus, on the playground, and in the cafeteria. Staff meetings are held for yard supervisors which provide on-going training and address safety issues. All district employees wear a picture identification badge so that they can be clearly identified. School safety rules are well established and are enforced by all staff members.

The district has developed a comprehensive emergency plan in conjunction with the Galt Police and Fire Departments, which describes specific procedures for all types of emergencies. The plan is updated every fall and spring. Our school-wide "Emergency Handbook" outlines the plan of action for emergencies such as earthquakes, fires, floods and chemical spills. School sites have an evacuation plan and a shelter-in-place plan. These emergency drills are conducted regularly.

The district takes great effort to ensure that Greer Elementary School is clean, safe, and functional. To assist with this, the district provides three full time custodial staff to clean and maintain the school on a regular basis. In addition, school safety inspections are periodically conducted by the Schools Insurance Authority of Sacramento County.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2016-17)

Indicator	School	District
Program Improvement Status	In PI	In PI
First Year of Program Improvement	2011-2012	2009-2010
Year in Program Improvement*	Year 2	Year 3
Number of Schools Currently in Program Improvement	N/A	5
Percent of Schools Currently in Program Improvement	N/A	83.3

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2013-14				2014-15				2015-16			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	18	4			21	2	2		20	3		
1	22		3		19	3			21		3	
2	19	4			23		3		18	3		
3	21	2	2		19	4			24		3	
4	24		3		28		3		26		3	
5	32		2		26		3		27		3	
6	28		2	1	30		2	1	28		3	

Number of classes indicates how many classes fall into each size category (a range of total students per class).

Academic Counselors and Other Support Staff (School Year 2015-16)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0	0
Counselor (Social/Behavioral or Career Development)	0	N/A
Library Media Teacher (Librarian)	0	N/A
Library Media Services Staff (Paraprofessional)	1.5	N/A
Psychologist	.50	N/A
Social Worker	.50	N/A
Nurse	.75	N/A
Speech/Language/Hearing Specialist	1	N/A
Resource Specialist	1	N/A
Other	4	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$9,330	\$2,770	\$6,561	\$71,081
District	N/A	N/A	\$6,479	\$72,669
Percent Difference: School Site and District	N/A	N/A	1.3	-2.2
State	N/A	N/A	\$5,677	\$74,090
Percent Difference: School Site and State	N/A	N/A	15.6	-4.1

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2015-16)

Supplemental programs and services at Greer that support and assist our learners include:

- After School Education and Safety Program (ASES) - Vernon E. Greer is honored to be the recipient of State funds which provide for an after-school program. This program is held Monday through Friday from 2:30pm - 6:00 pm and provides homework help, strategic academic acceleration, and enrichment.
- Our school currently has a cadre of eight instructional assistants that provide additional reading skill practice in small groups. We focus these supports and interventions primarily in our TK-3rd grades. However, depending upon the need, our instructional assistants provide intervention in the upper grades, as well. Our para-professionals are provided training throughout the year based on the needs of our learners. This training is completed by our district curriculum coaches.
- District provides funding for supplemental educational services (SES) related to our federal Program Improvement status.
- The Bright Future Learning Center (BFLC) is utilized as an enrichment hub which offers and supports blended learning opportunities beyond the classroom. The BFLC provides afterschool "clubs" based on student interests. The BFLC is open Monday - Friday from 8:00 a.m. - 6:00 p.m.
- Our school social worker program helps to keep children supported through their school years. Though school dropouts are rare in the elementary grades, enough knowledge exists to be able to identify the children who are at-risk of dropping out of school at a later age. Our social worker is responsible for various programs aimed at reducing or eliminating the high risk factors that interfere with student learning. Our social worker provides support to our students and staff, support to our families, works with attendance intervention, and provides on-going workshops for parents and staff.
- Health services are under the supervision of a qualified school nurse. Vision screening, hearing tests, first aid and health counseling are among the services. Our district nurse, along with our school health clerk, is available to address health problems that interfere with the learning process.

Teacher and Administrative Salaries (Fiscal Year 2014-15)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$40,749	\$44,507
Mid-Range Teacher Salary	\$65,241	\$68,910
Highest Teacher Salary	\$84,274	\$88,330
Average Principal Salary (Elementary)	\$109,053	\$111,481
Average Principal Salary (Middle)	\$110,085	\$115,435
Average Principal Salary (High)		\$113,414
Superintendent Salary	\$152,761	\$169,821
Percent of Budget for Teacher Salaries	44%	39%
Percent of Budget for Administrative Salaries	7%	6%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Professional learning is an important part of the planned school program at Galt Joint Union Elementary School District. Greer's teachers and support staff are committed to keeping up to date on the latest educational developments. The district provided three professional learning days for certificated staff in 2015-2016, 2014-2015, and 2013-2014. Additionally, in 2015-2016 the district provided three collaboration days following the professional learning days in which teachers were able to strategically make plans and reflect on their new learning.

Professional development for our teachers has supported the successful implementation of the common core standards with a focus on personalization. Teachers and support staff are encouraged to attend learning opportunities that cater to their personal learning needs. Our site leadership team has played an important part in the implementation of the personalization model and for increasing professional capacity. Staff meetings, strategic release days, and collaborative Wednesdays have been used for professional development opportunities.

Educator Effectiveness Funds are provided to each adult learner to support growth plans.

New teachers and teachers seeking additional assistance are supported by BTSA providers. They meet regularly with an experienced mentor to discuss their successes and challenges and new ideas for their classrooms.

Lake Canyon Elementary School

School Accountability Report Card

Reported Using Data from the 2015-16 School Year

Published During 2016-17

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2016-17)

School Contact Information	
School Name	Lake Canyon Elementary School
Street	800 Lake Canyon Ave.
City, State, Zip	Galt, CA 95632
Phone Number	209.744.5200
Principal	Judith Hayes
E-mail Address	jhayes@galt.k12.ca.us
Web Site	http://lc-gjuesd-ca.schoolloop.com/
CDS Code	34673480107946

District Contact Information	
District Name	Galt Joint Union ESD
Phone Number	209.744.4545
Superintendent	Karen Schauer
E-mail Address	kschauer@galt.k12.ca.us
Web Site	http://gjuerd-ca.schoolloop.com/

School Description and Mission Statement (School Year 2016-17)

Lake Canyon Elementary School's mission is to personalize the learning of each and every one of our students through the provision of a quality and meaningful educational experience. As educators we know at the heart of creating sustainable academic achievement and ensuring the college and career readiness of our students, is the provision of a school culture where engagement is valued and maximized. Lake Canyon Elementary School's administration, staff, and parents have joined together to make increased student engagement a reality. We are providing varied opportunities, both indoors and outdoors, for our students to discover and explore their areas of interest and talent. Our vision is that through the ongoing implementation of this mission the students of Lake Canyon will be 100% prepared for next steps in their educational pursuits and will achieve civic, college, and career readiness.

Student Enrollment by Grade Level (School Year 2015-16)

Grade Level	Number of Students
Kindergarten	97
Grade 1	68
Grade 2	66
Grade 3	83
Grade 4	63
Grade 5	88
Grade 6	98
Total Enrollment	563

Student Enrollment by Group (School Year 2015-16)

Student Group	Percent of Total Enrollment
Black or African American	1.6
American Indian or Alaska Native	0.2
Asian	3.2
Filipino	0.4
Hispanic or Latino	55.4
Native Hawaiian or Pacific Islander	1.1
White	34.8
Two or More Races	3.2
Socioeconomically Disadvantaged	51.5
English Learners	24
Students with Disabilities	14
Foster Youth	0

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	32	32	28	175
Without Full Credential	0	0	0	9
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers (School Year 2015-16)

Location of Classes	Percent of Classes In Core Academic Subjects	
	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	100.0	0.0
All Schools in District	99.7	0.3
High-Poverty Schools in District	99.7	0.3
Low-Poverty Schools in District	0.0	0.0

Note: High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2016-17)

Year and month in which data were collected: October 2016

Galt Joint Union Elementary held a Public Hearing on October 26, 2016, and determined that each school within the district has sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home.

Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the state are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	K-5 Houghton Mifflin- A Legacy of Literature, adopted in 2003 6th Prentice Hall- Timeless Voices, Timeless Themes, adopted in 2002	Yes	0
Mathematics	K-6 Houghton Mifflin- California Math, adopted in 2009	Yes	0
Science	K-5 Pearson Scott Foresman- California Science, adopted in 2007 6th Glencoe/McGraw Hill- Science Focus, adopted in 2007	Yes	0
History-Social Science	K-5 MacMillian/McGraw Hill- California Vistas, adopted in 2006 6th Glencoe/McGraw Hill- Discovering our Past, adopted in 2006	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

School Facilities

Lake Canyon Elementary was originally constructed in 2005 and is comprised of 27 classrooms, one multipurpose room, one library, one staff lounge, and a playground. The table shows the results of the most recent school facilities inspection. While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation.

Cleaning Process

The principal works daily with one full-time and two part-time custodians to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards is available at the district office for review.

Maintenance and Repair

District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service and highest priority are given to emergency repairs.

School Facility Good Repair Status (Most Recent Year)

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces		X		10: 4. CEILING TILES HAVE WATER STAINS. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14: 4. CEILING TILES HAVE WATER STAINS. 11. IMPROPERLY STORED CLEANING SUPPLIES. 17: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. 19: 4. CEILING TILES
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical: Electrical		X		17: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. 19: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. 10. TWO PLUG IN AIR FRESHENERS. 2: 7. ONE LIGHT BALLAST IS OUT. 9. DRINKING FOUNTAIN HAS A LOW FLOW. 7: 7. FIVE LI
Restrooms/Fountains: Restrooms, Sinks/Fountains	X			16: 9. DRINKING FOUNTAIN FLOW IS TO THE SIDE OF THE BASIN (MISSING THE BASIN COMPLETELY). 11. IMPROPERLY STORED CLEANING SUPPLIES AND AEROSOLS. 2: 7. ONE LIGHT BALLAST IS OUT. 9. DRINKING FOUNTAIN HAS A LOW FLOW. 22: 9. FAUCET LEAKS AT THE FITTING 4: 9
Safety: Fire Safety, Hazardous Materials		X		10: 4. CEILING TILES HAVE WATER STAINS. 11. IMPROPERLY STORED CLEANING SUPPLIES. 11: 11. IMPROPERLY STORED CLEANING SUPPLIES. 12: 10. PLUG IN AIR FRESHENER. 13: 11. IMPROPERLY STORED CLEANING SUPPLIES. 14: 4. CEILING TILES HAVE WATER STAINS. 11. IMPROPERLY STORED CLEANING SUPPLIES
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: 11/19/2015				
Overall Rating	Exemplary	Good	Fair	Poor
			X	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. The CAAs have replaced the California Alternate Performance Assessment [CAPA] for ELA and mathematics, which were eliminated in 2015. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
English Language Arts/Literacy	38	39	37	42	44	48
Mathematics	26	27	25	29	34	36

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2015-16)

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	84	82	97.6	37.8
	4	64	64	100.0	25.0
	5	90	89	98.9	49.4
	6	98	96	98.0	39.6
Male	3	47	45	95.7	28.9
	4	35	35	100.0	34.3
	5	45	44	97.8	40.9
	6	41	40	97.6	27.5
Female	3	37	37	100.0	48.6
	4	29	29	100.0	13.8
	5	45	45	100.0	57.8
	6	57	56	98.3	48.2
Hispanic or Latino	3	43	42	97.7	33.3
	4	43	43	100.0	20.9
	5	55	55	100.0	49.1
	6	57	57	100.0	33.3
White	3	32	31	96.9	45.2
	4	17	17	100.0	41.2
	5	28	27	96.4	51.9
	6	31	29	93.5	48.3

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
Socioeconomically Disadvantaged	3	45	45	100.0	31.1
	4	41	41	100.0	21.9
	5	47	47	100.0	36.2
	6	50	50	100.0	28.0
English Learners	3	15	15	100.0	6.7
	4	16	16	100.0	12.5
	5	13	13	100.0	7.7
Students with Disabilities	3	11	11	100.0	18.2
	4	11	11	100.0	9.1
	5	14	13	92.9	7.7

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2015-16)

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	84	82	97.6	39.0
	4	64	64	100.0	25.0
	5	90	89	98.9	19.1
	6	98	96	98.0	27.1
Male	3	47	45	95.7	35.6
	4	35	35	100.0	31.4
	5	45	44	97.8	25.0
	6	41	40	97.6	22.5
Female	3	37	37	100.0	43.2
	4	29	29	100.0	17.2
	5	45	45	100.0	13.3
	6	57	56	98.3	30.4
Hispanic or Latino	3	43	42	97.7	30.9
	4	43	43	100.0	18.6
	5	55	55	100.0	16.4
	6	57	57	100.0	21.1
White	3	32	31	96.9	41.9

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
	4	17	17	100.0	41.2
	5	28	27	96.4	25.9
	6	31	29	93.5	34.5
Socioeconomically Disadvantaged	3	45	45	100.0	28.9
	4	41	41	100.0	17.1
	5	47	47	100.0	8.5
	6	50	50	100.0	16.0
English Learners	3	15	15	100.0	
	4	16	16	100.0	6.3
	5	13	13	100.0	7.7
Students with Disabilities	3	11	11	100.0	18.2
	4	11	11	100.0	9.1
	5	14	13	92.9	

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Science (grades 5, 8, and 10)	52	34	35	69	63	46	60	56	54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in Science by Student Group
Grades Five, Eight, and Ten (School Year 2015-16)**

Student Group	Total Enrollment	# of Students with Valid Scores	% of Students with Valid Scores	% of Students Proficient or Advanced
All Students	90	89	98.9	34.8
Male	45	44	97.8	40.9
Female	45	45	100.0	28.9
Hispanic or Latino	55	54	98.2	31.5
White	28	28	100.0	42.9
Socioeconomically Disadvantaged	47	46	97.9	19.6
English Learners	13	12	92.3	
Students with Disabilities	14	13	92.9	23.1

Note: Science test results include CSTs, CMA, and CAPA in grades five, eight, and ten. The “Proficient or Advanced” is calculated by taking the total number of students who scored at Proficient or Advanced on the science assessment divided by the total number of students with valid scores.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the Other Pupil Outcomes State Priority (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2015-16)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	21.8	18.4	8

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2016-17)

Parents are encouraged to participate in their child’s education by monitoring homework through student planners and teacher communication through newsletters, email and phone calls. Intermediate grade parents are encouraged to check assignments for the day on the Illuminate Parent Portal. The parent portal allows parents to monitor their students’ attendance, growth towards personalized goals, and grades online.

The school also seeks parental participation in PTA (Parent Teacher Association), ELAC (English Language Advisory Committee), and School Site Council meetings. Parents are enthusiastic about doing their part to create a great school. Parent Academies are offered every Trimester.

The school also has local community partnerships with South County Services, Cosumnes Preserve Learning Program, Lions Club, Rotary, Visions Counseling, the Youth Development Network, First 5 Preschool, Kiwanis and many other national, regional, and local partners.

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Suspensions	0.0	1.8	1.6	2.8	3.3	3.0	4.4	3.8	3.7
Expulsions	0.7	0.0	0.0	0.3	0.2	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2016-17)

The district has developed a comprehensive emergency plan in conjunction with the Galt Police and Fire Departments which describes specific procedures for all types of emergencies. The plan is updated every fall and spring. An "Emergency Handbook", kept in the office, outlines the plan of action for emergencies such as earthquakes, fires, floods and chemical spills. School sites have an evacuation plan and emergency drills are conducted regularly. Periodic, random school safety inspections are conducted by the Schools Insurance Authority of Sacramento County. All gates remain locked though out the school day with admittance to the campus only through the main office. Visitors to the campus are required to check in and out at the office to receive a badge. Parents are encouraged to volunteer on campus.

The current Lake Canyon School-wide Safety Plan was reviewed and approved by the Lake Canyon School Site Council and the GJUESD School Board in February of 2016. This extensive plan was highlighted at a spring 2016 Lake Canyon staff meeting to ensure all staff are fully aware and trained in all stated safety procedures.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2016-17)

Indicator	School	District
Program Improvement Status	In PI	In PI
First Year of Program Improvement	2013-2014	2009-2010
Year in Program Improvement*	Year 1	Year 3
Number of Schools Currently in Program Improvement	N/A	5
Percent of Schools Currently in Program Improvement	N/A	83.3

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2013-14				2014-15				2015-16			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	20	3	1		21	2	2		21	2	2	
1	20	3	1		21	1	2		21	1	2	
2	32	1	2	1	20	4			20	4		
3	17	5			20	3			20	3		
4	28		3		27		3		27		3	
5	28		3		28		3		28		3	
6	165	1	2	3	135	1	3	3	135	1	3	3
Other					11	1			11	1		

Number of classes indicates how many classes fall into each size category (a range of total students per class).

Academic Counselors and Other Support Staff (School Year 2015-16)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor		
Counselor (Social/Behavioral or Career Development)		N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)	1.5	N/A
Psychologist	0.5	N/A
Social Worker	0.50	N/A
Nurse	0.15	N/A
Speech/Language/Hearing Specialist	1	N/A
Resource Specialist	1	N/A
Other	7	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$9,094	\$2,739	\$6,355	\$72,961
District	N/A	N/A	6,479	\$72,669
Percent Difference: School Site and District	N/A	N/A	-1.9	0.4
State	N/A	N/A	\$5,677	\$74,090
Percent Difference: School Site and State	N/A	N/A	11.9	-1.5

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2015-16)

Personalized learning plans developed collaboratively by administration, teachers, parents, and the student will inform the instructional plan developed for each student to meet their academic growth needs. These personalized learning and strengths-based growth plans for every student will articulate and transition to high school learning pathways experience while closing the achievement gap. Academic performance growth goals on PLPs will be indicated by Measures of Academic Progress (MAP) score comparisons. Each and every student has access to a wide range of interest based school clubs which are part of Lake Canyon's extensive after school extended day offerings.

State progress indicator baselines are established by the California Assessment of Student Performance and Progress (CAASPP). Annual Measurement Achievement Objectives (AMAOs) for English Learner (EL) students will be measured by California English Language Development Test (CELDT) until transition to the English Language Proficiency Assessments for California (ELPAC). Data will be used to reclassify EL students no later than 6th grade for all ELs enrolled in GJUESD since grade 1. Current reclassification rate is 42.9%

Chronic absence and truancy will be measured by truancy rates and district attendance analysis of chronic absence. While actual Average Daily Attendance is 96 %, truancy rate is currently 18%.

Positive learning environment indicators will be suspension rates. Suspension/expulsion rate is 0.01%.

Students' physical health and fitness will be indicated by percentages of students in the Healthy Fitness Zone (HFZ) as measured by the Physical Fitness Test (PFT). 53% of students need improvement in Aerobic Capacity.

Grade level reading for PLP goals will be measured by District Reading Assessments (DRAs).

100% of all students are taught with current adopted ELA materials adapted for and supplemented with bridge materials through units jointly developed by grade level Professional Learning Communities (PLCs) and aligned with the CCSS. 100% of all students are taught with CCSS math units developed by the New York State Education Department. These Engage New York units were developed through the state's Race To The Top (RTTT) grant. 100% of students are exposed to units developed through the NGSS lens.

100% of all students utilize technological resources as needed in order to support academic growth. All students will have access to extended day opportunities utilizing technology and innovations in education such as computer programming, coding, engineering and robotics.

100% of students engage in service learning. Service learning will be highlighted and included in instructional minutes during the school day and as an intentional aspect of the extended day programming.

English learners will receive targeted instruction through designated and integrated models embedded within the school instructional minutes. English learners will be placed into appropriate flexible groups targeted in meeting their language needs by their assessed level.

Teacher and Administrative Salaries (Fiscal Year 2014-15)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$40,749	\$44,507
Mid-Range Teacher Salary	\$65,241	\$68,910
Highest Teacher Salary	\$84,274	\$88,330
Average Principal Salary (Elementary)	\$109,053	\$111,481
Average Principal Salary (Middle)	\$110,085	\$115,435
Average Principal Salary (High)		\$113,414
Superintendent Salary	\$152,761	\$169,821
Percent of Budget for Teacher Salaries	44%	39%
Percent of Budget for Administrative Salaries	7%	6%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Processes and measures for continuous improvement and accountability are applied throughout Lake Canyon, including personalized evaluation processes. School site will use data, meaningful evaluation and self-reflection to continuously improve classroom instruction. Professional growth opportunities for all staff will be provided and valued as part of the school mission. Staff development is an important part of the planned school program at Galt Joint Union Elementary School District. The school's teachers and support staff are committed to keeping up to date on the latest educational developments.

New teachers and teachers seeking additional assistance are supported by BTSA providers. They meet regularly with an experienced mentor to discuss their successes and challenges and new ideas for their classrooms.

Marengo Ranch Elementary School

School Accountability Report Card

Reported Using Data from the 2015-16 School Year

Published During 2016-17

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2016-17)

School Contact Information	
School Name	Marengo Ranch Elementary School
Street	1000 Elk Hills Drive
City, State, Zip	Galt, CA 95632
Phone Number	(209) 745-547
Principal	Jennifer Porter
E-mail Address	jporter@galt.k12.ca.us
Web Site	http://mg-gjuesd-ca.schoolloop.com/
CDS Code	34 67348 6114185

District Contact Information	
District Name	Galt Joint Union ESD
Phone Number	209.744.4545
Superintendent	Karen Schauer
E-mail Address	kschauer@galt.k12.ca.us
Web Site	http://gjuesd-ca.schoolloop.com/

School Description and Mission Statement (School Year 2016-17)

At Marengo Ranch, we embrace a personal approach to learning.

We believe that every student has unique needs, strengths, talents, and interests.

It is our mission to ensure that all learners have opportunities to meet their personal goals, and to have the skills, tools, and confidence needed to achieve their dreams and aspirations for college, career, and beyond.

At Marengo Ranch, we are making it personal.

Principal's Message

Marengo Ranch Elementary School offers a safe, supportive environment for all students. We believe in personalized, focused learning for each and every student, and it is our goal to provide instruction and support that fits the needs, interests, strengths, and talents of all learners. Our libraries are Bright Future Learning Centers where students and families can learn, study, and utilize new, state of the art technology. Extended hours, support staff, access to online services and programs provide rich opportunities for our students and families to learn beyond the walls of our classrooms. Technology tools in the classroom are embedded in our instructional delivery system and allow our teachers to personalize the learning for their students. Web-based assessments provide immediate feedback on student growth so that staff member may make informed decisions about providing intervention or enrichment as needed. Marengo Ranch continues to be a school that believes in providing a positive, nurturing environment for our students. The emotional well-being of our students goes hand in hand with our academic focus. Character and strength development as well as student leadership are critical components to teach our "Monarchs" to be true leaders. Student leaders support activities for school spirit, volunteerism, service learning, and fundraising campaigns. Safety Patrol, Greet Squad, Conflict Management are also areas where students can provide service to the students at Marengo Ranch.

The staff at Marengo Ranch work together in professional learning communities and are continually seeking new, innovative ways to support academic success.

Student Enrollment by Grade Level (School Year 2015-16)

Grade Level	Number of Students
Kindergarten	71
Grade 1	65
Grade 2	71
Grade 3	68
Grade 4	91
Grade 5	93
Grade 6	103
Total Enrollment	562

Student Enrollment by Group (School Year 2015-16)

Student Group	Percent of Total Enrollment
Black or African American	1.2
American Indian or Alaska Native	0.5
Asian	4.1
Filipino	1.2
Hispanic or Latino	43.6
Native Hawaiian or Pacific Islander	0.9
White	44.3
Two or More Races	4.1
Socioeconomically Disadvantaged	42.3
English Learners	13
Students with Disabilities	17.3
Foster Youth	0.4

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	31	30	29	175
Without Full Credential	1	0	1	9
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers (School Year 2015-16)

Location of Classes	Percent of Classes In Core Academic Subjects	
	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	100.0	0.0
All Schools in District	99.7	0.3
High-Poverty Schools in District	99.7	0.3
Low-Poverty Schools in District	0.0	0.0

Note: High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2016-17)

Year and month in which data were collected: August 2015

Galt Joint Union Elementary held a Public Hearing on September 23, 2015, and determined that each school within the district has sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the state are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	K-5 Houghton Mifflin- A Legacy of Literature, adopted in 2003 6th Prentice Hall- Timeless Voices, Timeless Themes , adopted in 2002	Yes	0
Mathematics	K-6 Houghton Mifflin- California Math, adopted in 2009	Yes	0
Science	K-5 Pearson Scott Foresman- California Science, adopted in 2007 6th Glencoe/McGraw Hill- Science Focus, adopted in 2007	Yes	0
History-Social Science	K-5 MacMillian/McGraw Hill- California Vistas, adopted in 2006 6th Glencoe/McGraw Hill- Discovering our Past	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

Built in 1997, Marengo Ranch Elementary is comprised of 18 permanent classrooms, 21 portable classrooms, one multipurpose room, one BFLC, one staff lounge, one computer lab and three playgrounds. School pride shows through the care of our facilities by staff, students and parents. The facility is used by many community organizations on a year-round basis.

Cleaning Process

The principal works daily with two full-time and two part-time custodial staff to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards is available at the district office for review.

Maintenance and Repair

District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service and highest priority are given to emergency repairs.

School Facility Good Repair Status (Most Recent Year)

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces			X	A.P.: 4. CEILING TILES HAVE WATER STAINS. C1: 4. CEILING TILE HAS A WATER STAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. C2: 4. CEILING TILE HAS A WATER STAIN. C3: 4. CEILING TILES HAVE WATER STAINS. C4: 4. CEILING TILES HAVE WATER STAINS. 10. THREE
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	X			C6: 4. CEILING TILES HAVE WATER STAINS. 5. BOXES ARE TRIPLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 9. FAUCET HAS A CONSTANT DRIP. 1 0. PLUG IN FRESHENERS. 11. IMPROPERLY STORED CLEANING SUPPLIES. D2: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD)
Electrical: Electrical		X		BOYS REST ROOM: 7. LIGHT DIFFUSER IS BROKEN. 9. EXTERIOR DRINKING FOUNTAIN IS LOOSE FROM THE WALL. COMPUTER POD: 4. CEILING TILES HAVE WATER STAINS. CEILING TILE HAS A HOLE. 7. SHELF AND OBJECTS BLOCKING ELECTRICAL PANEL. E6: 4. CEILING TILES HAVE WATER
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			BOYS REST ROOM: 7. LIGHT DIFFUSER IS BROKEN. 9. EXTERIOR DRINKING FOUNTAIN IS LOOSE FROM THE WALL. C6: 4. CEILING TILES HAVE WATER STAINS. 5. BOXES ARE TRIPLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 9. FAUCET HAS A CONSTANT DRIP. 10. PLUG IN FRESHENE

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Safety: Fire Safety, Hazardous Materials		X		C1: 4. CEILING TILE HAS A WATER STAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. C4: 4. CEILING TILES HAVE WATER STAINS. 10. THREE PLUG IN AIR FRESENERS. C6: 4. CEILING TILES HAVE WATER STAINS. 5. BOXES ARE TRIPLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD)
Structural: Structural Damage, Roofs	X			G1: 4. CEILING TILES HAVE WATER STAINS. 13. WATER DAMAGE ON EAST SIDE EAVES.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			GIRLS REST ROOM: NO ACCESS. 15. TRIP HAZARD AT ASPHALT/CEMENT SEAM. I2: 14. PLASTIC WATER COVER IS BROKEN IN GRASS ON SOUTH SIDE. 15. DOOR THRESHOLD IS LOOSE SCREWS ARE MISSING.

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: 11/19/2015				
Overall Rating	Exemplary	Good	Fair	Poor
				X

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. The CAAs have replaced the California Alternate Performance Assessment [CAPA] for ELA and mathematics, which were eliminated in 2015. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
English Language Arts/Literacy	41	47	37	42	44	48
Mathematics	28	35	25	29	34	36

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)**

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	66	65	98.5	52.3
	4	93	92	98.9	52.2
	5	96	95	99.0	45.3
	6	103	101	98.1	40.6
Male	3	36	35	97.2	37.1
	4	44	44	100.0	36.4
	5	49	49	100.0	30.6
	6	61	60	98.4	38.3
Female	3	30	30	100.0	70.0
	4	49	48	98.0	66.7
	5	47	46	97.9	60.9
	6	42	41	97.6	43.9
Hispanic or Latino	3	27	27	100.0	33.3
	4	42	41	97.6	41.5
	5	45	44	97.8	38.6
	6	44	42	95.5	30.9
White	3	28	28	100.0	71.4
	4	38	38	100.0	60.5
	5	40	40	100.0	47.5
	6	53	53	100.0	50.9
Socioeconomically Disadvantaged	3	32	32	100.0	28.1
	4	43	43	100.0	37.2
	5	50	49	98.0	40.8
	6	44	44	100.0	31.8
Students with Disabilities	4	15	15	100.0	33.3
	5	13	13	100.0	7.7
	6	19	19	100.0	10.5

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)**

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	66	65	98.5	46.1
	4	93	92	98.9	30.4
	5	95	94	99.0	25.5
	6	103	101	98.1	39.6
Male	3	36	35	97.2	37.1
	4	44	44	100.0	25.0
	5	48	48	100.0	25.0
	6	61	60	98.4	43.3
Female	3	30	30	100.0	56.7
	4	49	48	98.0	35.4
	5	47	46	97.9	26.1
	6	42	41	97.6	34.1
Hispanic or Latino	3	27	27	100.0	29.6
	4	42	41	97.6	21.9
	5	45	44	97.8	18.2
	6	44	42	95.5	35.7
White	3	28	28	100.0	67.9
	4	38	38	100.0	36.8
	5	39	39	100.0	35.9
	6	53	53	100.0	43.4
Socioeconomically Disadvantaged	3	32	32	100.0	28.1
	4	43	43	100.0	18.6
	5	50	49	98.0	16.3
	6	44	44	100.0	27.3
Students with Disabilities	4	15	15	100.0	26.7
	5	13	13	100.0	7.7
	6	19	19	100.0	

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Science (grades 5, 8, and 10)	79	71	59	69	63	46	60	56	54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

CAASPP Test Results in Science by Student Group Grades Five, Eight, and Ten (School Year 2015-16)

Student Group	Total Enrollment	# of Students with Valid Scores	% of Students with Valid Scores	% of Students Proficient or Advanced
All Students	94	93	98.9	59.1
Male	48	48	100.0	52.1
Female	46	45	97.8	66.7
Hispanic or Latino	44	43	97.7	46.5
White	39	39	100.0	74.4
Socioeconomically Disadvantaged	49	49	100.0	44.9
Students with Disabilities	13	12	92.3	33.3

Note: Science test results include CSTs, CMA, and CAPA in grades five, eight, and ten. The "Proficient or Advanced" is calculated by taking the total number of students who scored at Proficient or Advanced on the science assessment divided by the total number of students with valid scores.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the Other Pupil Outcomes State Priority (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2015-16)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	13.8	22.3	50

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2016-17)

Parents are encouraged to participate in their child’s education by monitoring schoolwork and homework each day. Teacher communication through our Parent Portal, newsletters, emails, and phone calls also helps to keep families involved. The school also seeks parental participation in PTKC (Parent Teacher Kids Club), ELAC (English Language Advisory Committee), and School Site Council. Events such as Family Movie Night, Pancake Breakfast, and Family Dance Night are opportunities for parent involvement. Parents are enthusiastic about doing their part to create a great school.

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Suspensions	0.2	0.5	1.6	2.8	3.3	3.0	4.4	3.8	3.7
Expulsions	1.8	0.0	0.0	0.3	0.2	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2016-17)

The district has developed a comprehensive emergency plan in conjunction with the Galt Police and Fire Departments, which describes specific procedures for all types of emergencies. The plan is updated every fall and spring. An “Emergency Handbook”, kept in the office, outlines the plan of action for emergencies such as earthquakes, fires, floods and chemical spills. School sites have an evacuation plan and emergency drills are conducted regularly. Periodic, random school safety inspections are conducted by the Schools Insurance Authority of Sacramento County. All gates remain locked though out the school day with admittance to the campus only though the main office. Visitors to the campus are required to check in and out at the office to receive a badge. Parents are encouraged to volunteer on campus.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2016-17)

Indicator	School	District
Program Improvement Status	In PI	In PI
First Year of Program Improvement	2011-2012	2009-2010
Year in Program Improvement*	Year 3	Year 3
Number of Schools Currently in Program Improvement	N/A	5
Percent of Schools Currently in Program Improvement	N/A	83.3

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2013-14				2014-15				2015-16			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	19	2	2		18	3			23		3	
1	22		3		21	2	1		23	1	2	
2	20	3	1		22		3		22		3	
3	23		4		19	4			21	1	2	
4	30		3		30		3	1	28		3	
5	27		3		31		3		28		3	
6	28		3		30		3		32		3	

Number of classes indicates how many classes fall into each size category (a range of total students per class).

Academic Counselors and Other Support Staff (School Year 2015-16)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor		
Counselor (Social/Behavioral or Career Development)		N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)	1.5	N/A
Psychologist	1.0	N/A
Social Worker	0.33	N/A
Nurse	0.1	N/A
Speech/Language/Hearing Specialist	1.5	N/A
Resource Specialist	1	N/A
Other	23.5	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$9,866	\$3,224	\$6,642	\$76,730
District	N/A	N/A	\$6,479	\$72,669
Percent Difference: School Site and District	N/A	N/A	2.5	5.6
State	N/A	N/A	\$5,677	\$74,090
Percent Difference: School Site and State	N/A	N/A	17.0	3.6

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2015-16)

Instructional assistants are employed to assist with foundational reading skill instruction, and English Learner support in designated ELD blocks. After school, extended day opportunities are provided by classified and certificated staff to meet the needs of students. Our BFLC runs after school clubs each week and we have an after school program (SOAR) through Parks and Recreation Department.

Teacher and Administrative Salaries (Fiscal Year 2014-15)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$40,749	\$44,507
Mid-Range Teacher Salary	\$65,241	\$68,910
Highest Teacher Salary	\$84,274	\$88,330
Average Principal Salary (Elementary)	\$109,053	\$111,481
Average Principal Salary (Middle)	\$110,085	\$115,435
Average Principal Salary (High)		\$113,414
Superintendent Salary	\$152,761	\$169,821
Percent of Budget for Teacher Salaries	44%	39%
Percent of Budget for Administrative Salaries	7%	6%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Staff development is an important part of the planned school program at Galt Joint Union Elementary School District. The school's teachers and support staff are committed to keeping up to date on the latest educational developments. The district offered three staff development days in 2014-2015, 2013-2014, 2012-13 and 2011-12 and two days in 2010-11.

New teachers and teachers seeking additional assistance are supported by BTSA providers. They meet regularly with an experienced mentor to discuss their successes and challenges and new ideas for their classrooms.

McCaffrey Middle School

School Accountability Report Card

Reported Using Data from the 2015-16 School Year

Published During 2016-17

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2016-17)

School Contact Information	
School Name	McCaffrey Middle School
Street	997 Park Terrace Drive
City, State, Zip	Galt, CA 95632
Phone Number	(209) 745-5462
Principal	Ron Rammer
E-mail Address	rhammer@galt.k12.ca.us
Web Site	https://mc-gjuesd-ca.schoolloop.com
CDS Code	34 67348 0100040

District Contact Information	
District Name	Galt Joint Union ESD
Phone Number	209.744.4545
Superintendent	Karen Schauer
E-mail Address	kschauer@galt.k12.ca.us
Web Site	http://gjuesd-ca.schoolloop.com/

School Description and Mission Statement (School Year 2016-17)

Our Vision Is:

McCaffrey Middle School will provide a 21st century personalized learning experience preparing each student to be college and career ready.

Our Mission Is:

1. to create a personalized learning environment where students are actively engaged,
2. to build upon a learner's individual strengths and knowledge preparing them for a changing 21st century,
3. to provide access to a rigorous curriculum delivered through a blended learning environment, and
4. to inspire active, responsible, lifelong learners.

As educators we have the unique opportunity to work with young adolescents. It is our duty to help them see their potential, something that they may not see in themselves. Our staff understands the developmental needs of this age group; we work together with parents to ensure a safe and caring school environment. We follow the motto "Be Nice, Be Safe and Be Responsible".

Our school encourages parents to maintain an active role in the education of their middle school child. This "middle" phase of education is just as important as in the lower grades- perhaps even more so. Parent participation does have a direct effect on the progress of their student.

McCaffrey Middle School exists because of the outstanding students it serves. It is our pleasure to work with you and your child.

Student Enrollment by Grade Level (School Year 2015-16)

Grade Level	Number of Students
Grade 7	433
Grade 8	406
Total Enrollment	839

Student Enrollment by Group (School Year 2015-16)

Student Group	Percent of Total Enrollment
Black or African American	2.4
American Indian or Alaska Native	0.6
Asian	1.8
Filipino	0.5
Hispanic or Latino	56.3
Native Hawaiian or Pacific Islander	0.4
White	37.5
Two or More Races	0.6
Socioeconomically Disadvantaged	59.5
English Learners	7.6
Students with Disabilities	13.5
Foster Youth	0.1

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	45	44	45	175
Without Full Credential	0	0	0	9
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers (School Year 2015-16)

Location of Classes	Percent of Classes In Core Academic Subjects	
	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	100.0	0.0
All Schools in District	99.7	0.3
High-Poverty Schools in District	99.7	0.3
Low-Poverty Schools in District	0.0	0.0

Note: High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2016-17)

Year and month in which data were collected: October 2016

Galt Joint Union Elementary held a Public Hearing on October 26, 2016, and determined that each school within the district has sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the state are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	7th-8th Prentice Hall, adopted in 2002	Yes	0
Mathematics	7th-8th Glencoe/McGraw Hill, adopted in 2008	Yes	0
Science	7th-8th Glencoe/McGraw Hill, adopted in 2007	Yes	0
History-Social Science	7th-8th Glencoe/McGraw Hill, adopted in 2006	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

McCaffrey Middle School was built in 2003. The school currently has 48 classrooms; a multipurpose room with a stage and kitchen; a library; two technology labs; two music rooms; an ASB room; Math lab; an athletic field; and a gymnasium. Six portables were added to the campus in 2008-09.

Cleaning Process

Three custodians are employed to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards is available at the district office for review.

Maintenance and Repair

District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service and highest priority are given to emergency repairs. While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation. The table shows the results of the most recent school facilities inspection.

School Facility Good Repair Status (Most Recent Year)

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces		X		B1: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. B2: 4. CEILING TILE HAS A WATER STAIN. FLOOR TRIM IS MISSING AT THE TILE/CARPET SEAM. B5: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. B6: 4. CEILING TILE HAS A WA
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			P10: 4. CARPET IS TORN. 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD).
Electrical: Electrical		X		B1: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. B5: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. BOYS REST ROOM: 7. EXHAUST FAN AND HAND DRYER ARE NOT WORKING. BOYS REST ROOM: 7. EXHAUST FAN IS NOT WORKING. BOY
Restrooms/Fountains: Restrooms, Sinks/Fountains		X		B4: 9. DRINKING FOUNTAIN HAS A LOW FLOW. BOYS REST ROOM: 7. EXHAUST FAN IS NOT WORKING. 8. ONE URINAL DOES NOT FLUSH. E6: 4. CEILING TILES HAVE WATER STAINS. 9. DRINKING FOUNTAIN HAS A LOW FLOW. GIRLS REST ROOM: 9. FAUCET HANDLE IS MISSING. P1: 9. DRI
Safety: Fire Safety, Hazardous Materials	X			P11: 10. FIRE EXTINGUISHER IS MISSING. P5: 10. PLUG IN AIR FRESHENER. P6: 9. DRINKING FOUNTAIN HAS A HIGH FLOW. 10. PLUG IN AIR FRESHENER.
Structural: Structural Damage, Roofs	X			P3: 12. DRY ROT ON WINDOW TRIM.

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			P1: 9. DRINKING FOUNTAIN HAS A HIGH FLOW. 15. WINDOW SCREEN IS MISSING. P4: 4. CEILING TRIM IS MISSING. WINDOW BLINDS ARE BROKEN. 9. DRINKING FOUNTAIN HAS A HIGH FLOW. 15. BACK WINDOW DOES NOT OPEN. P7: 4. CARPET IS TORN. 15. DOOR LOCK IS STICKING.

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: 11/19/2015				
Overall Rating	Exemplary	Good	Fair	Poor
			X	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. The CAAs have replaced the California Alternate Performance Assessment [CAPA] for ELA and mathematics, which were eliminated in 2015. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
English Language Arts/Literacy	35	47	37	42	44	48
Mathematics	28	30	25	29	34	36

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in ELA by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)**

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	7	431	425	98.6	45.6
	8	408	403	98.8	48.0
Male	7	209	208	99.5	39.4
	8	214	213	99.5	39.1
Female	7	222	217	97.8	51.6
	8	194	190	97.9	57.9
Black or African American	8	12	12	100.0	25.0
Hispanic or Latino	7	233	229	98.3	39.7
	8	241	239	99.2	42.9
White	7	169	167	98.8	51.5
	8	145	142	97.9	57.0
Socioeconomically Disadvantaged	7	242	240	99.2	40.0
	8	260	256	98.5	40.0
English Learners	7	25	25	100.0	12.0
	8	21	20	95.2	5.0
Students with Disabilities	7	56	53	94.6	11.3
	8	54	53	98.2	17.0
Students Receiving Migrant Education Services	7	14	14	100.0	42.9
	8	25	25	100.0	36.0

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)**

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	7	430	424	98.6	32.1
	8	430	424	98.6	32.1
Male	7	209	208	99.5	33.2
	8	209	208	99.5	33.2
Female	7	221	216	97.7	31.0

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
	8	221	216	97.7	31.0
Hispanic or Latino	7	233	229	98.3	24.0
	8	233	229	98.3	24.0
White	7	169	167	98.8	41.9
	8	169	167	98.8	41.9
Socioeconomically Disadvantaged	7	241	239	99.2	22.2
	8	241	239	99.2	22.2
English Learners	7	25	25	100.0	4.0
	8	25	25	100.0	4.0
Students with Disabilities	7	56	53	94.6	11.3
	8	56	53	94.6	11.3
Students Receiving Migrant Education Services	7	14	14	100.0	14.3
	8	14	14	100.0	14.3

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Science (grades 5, 8, and 10)	83	81	55	69	63	46	60	56	54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in Science by Student Group
Grades Five, Eight, and Ten (School Year 2015-16)**

Student Group	Total Enrollment	# of Students with Valid Scores	% of Students with Valid Scores	% of Students Proficient or Advanced
All Students	408	403	98.8	54.8
Male	214	211	98.6	56.4
Female	194	192	99.0	53.1
Black or African American	12	11	91.7	27.3
Hispanic or Latino	241	240	99.6	50.0
White	145	142	97.9	64.1
Socioeconomically Disadvantaged	260	256	98.5	46.5
English Learners	21	21	100.0	9.5
Students with Disabilities	54	53	98.2	43.4
Students Receiving Migrant Education Services	25	25	100.0	52.0

Note: Science test results include CSTs, CMA, and CAPA in grades five, eight, and ten. The “Proficient or Advanced” is calculated by taking the total number of students who scored at Proficient or Advanced on the science assessment divided by the total number of students with valid scores.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the Other Pupil Outcomes State Priority (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2015-16)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
7	15	18.5	43.2

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2016-17)

Parents are encouraged to participate in their child’s education by monitoring student progress through Personal Learning Plans (PLP), the Parent Portal and student planners. Teachers also communicate through newsletters, email and phone calls. The school also seeks parental participation in the School Site Council as well as targeted topic parent meetings (held in both English and Spanish). Many opportunities to participate in school functions including music, sports and clubs are available for all parents. Parents are enthusiastic about doing their part to create a great school.

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Suspensions	0.9	7.1	6.4	2.8	3.3	3.0	4.4	3.8	3.7
Expulsions	5.7	0.6	0.1	0.3	0.2	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2016-17)

The district has developed a comprehensive emergency plan in conjunction with the Galt Police and Fire Departments, which describes specific procedures for all types of emergencies. The plan is updated every fall. An "Emergency Handbook", kept in the office, outlines the plan of action for emergencies such as earthquakes, fires, floods and chemical spills. School sites have an evacuation plan and emergency drills are conducted regularly. Periodic, random school safety inspections are conducted by the Schools Insurance Authority of Sacramento County. All gates remain locked though out the school day with admittance to the campus only through the main office. Visitors to the campus are required to check in and out at the office to receive a badge. Parents are encouraged to volunteer on campus. Safety drills are practiced on a trimester basis to insure students and adults no the course action to take take in an emergency situation.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2016-17)

Indicator	School	District
Program Improvement Status	Not in PI	In PI
First Year of Program Improvement		2009-2010
Year in Program Improvement*		Year 3
Number of Schools Currently in Program Improvement	N/A	5
Percent of Schools Currently in Program Improvement	N/A	83.3

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Secondary)

Subject	2013-14				2014-15				2015-16			
	Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms			Avg. Class Size	Number of Classrooms		
		1-22	23-32	33+		1-22	23-32	33+		1-22	23-32	33+
English	25	12	27	1	23	16	24		23	16	24	
Mathematics	28	5	17	8	26	10	14	7	26	10	14	7
Science	30		28	2	28	2	27	1	28	2	27	1
Social Science	29	1	29		28	2	25	3	28	2	25	3

Note: Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Academic Counselors and Other Support Staff (School Year 2015-16)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	1	915
Counselor (Social/Behavioral or Career Development)		N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)	1.0	N/A
Psychologist	1.0	N/A
Social Worker	0.33	N/A
Nurse	0.4	N/A
Speech/Language/Hearing Specialist	1	N/A
Resource Specialist		N/A
Other	16.4	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$9,538	\$3,185	\$6,353	\$72,992
District	N/A	N/A	\$6,479	\$72,669
Percent Difference: School Site and District	N/A	N/A	-1.9	0.4
State	N/A	N/A	\$5,677	\$74,090
Percent Difference: School Site and State	N/A	N/A	11.9	-1.5

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2015-16)

Teacher and Administrative Salaries (Fiscal Year 2014-15)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$40,749	\$44,507
Mid-Range Teacher Salary	\$65,241	\$68,910
Highest Teacher Salary	\$84,274	\$88,330
Average Principal Salary (Elementary)	\$109,053	\$111,481
Average Principal Salary (Middle)	\$110,085	\$115,435
Average Principal Salary (High)		\$113,414
Superintendent Salary	\$152,761	\$169,821
Percent of Budget for Teacher Salaries	44%	39%
Percent of Budget for Administrative Salaries	7%	6%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Staff development is an important part of the planned school program at Galt Joint Union Elementary School District. The school's teachers and support staff are committed to keeping up to date on the latest educational developments. The district offered three staff development for the last several years.

Currently McCaffrey Middle School is part of the CALLI (California Language and Learning Innovation Collaboration) grant. We are focused on literacy for all students with a special attention paid to our English Language Learners. Professional development this year revolves around writing.

New teachers and teachers seeking additional assistance are supported by BTSA providers. They meet regularly with an experienced mentor to discuss their successes and challenges and new ideas for their classrooms.

River Oaks Elementary School

School Accountability Report Card

Reported Using Data from the 2015-16 School Year

Published During 2016-17

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2016-17)

School Contact Information	
School Name	River Oaks Elementary School
Street	905 Vintage Oak Avenue
City, State, Zip	Galt, CA 95632
Phone Number	(209) 745-4614
Principal	Lois Yount
E-mail Address	lyount@galt.k12.ca.us
Web Site	http://ro-gjuesd-ca.schoolloop.com/
CDS Code	34 67348 610654

District Contact Information	
District Name	Galt Joint Union ESD
Phone Number	209.744.4545
Superintendent	Karen Schauer
E-mail Address	kschauer@galt.k12.ca.us
Web Site	http://gjuerd-ca.schoolloop.com/

School Description and Mission Statement (School Year 2016-17)

We Envision...

- A school where students will develop foundational skills, individual talents, and skills needed to be college and career ready.
- A school where everyone is physically and emotionally safe.
- A school where everyone takes responsibility for their own actions.
- A school where parents, community, and staff encourage and support students to do their best.
- A school where 100% of all students will meet or exceed their individual growth goals based on the California Common Core Standards.
- A school where students have learning opportunities to develop 21st Century Skills.
- A school where students are technologically literate and globally minded.
- A school where students and staff communicate effectively and work cooperatively.
- A school where students will develop critical thinking and problem solving skills.
- A school where students and staff model the Eight Great Character Traits.
- A school where students give to others and the greater community.

Mission

Core Values (belief statements that guide us)

- Children come first.
- All children can learn.
- We focus on results. (meeting/exceeding growth targets)
- Our expectations and standards are high.
- Evaluation drives improvement.
- Collaboration and teamwork improves student achievement.
- We honor diversity.
- We act ethically and with integrity, and treat everyone with courtesy and respect.

Principal's Message

The River Oaks staff takes great pride in creating a culturally sensitive school environment that is safe, nurturing, caring, and intellectually challenging. High standards have been set for behavior and academic personal growth. Students are recognized and rewarded daily, weekly, and monthly for demonstrating the Eight Great Character Traits in their school work and personal interactions with adults and peers. We feel it is important for students and parents to have a voice and to feel a sense of ownership and pride in their school. Students have many opportunities to participate in extracurricular activities such as: Student Council, Cross Age Tutoring, Band, Choir, After School Clubs, Robotics and Engineering, and Running Clubs. Parents are encouraged to volunteer in and out of the classrooms. They support teachers and contribute to our positive school community in many ways. We are thankful for a very active and supportive PTA, English Language Advisory Committee, and School Site Council. All students are challenged to meet individual growth goals and to perform to the best of their abilities. Individual strengths and talents are recognized in all learners. There are many opportunities for students to use their strengths and talents at school. The teachers and support staff at River Oaks are dedicated to student achievement towards meeting Common Core State Standards. Teachers, specialists, and administration collaborate on a regular basis to provide a personalized, standards-based education for all learners. Careful and precise data analysis of state and local assessments drive instruction and the needs for enrichment and remedial interventions. We are proud to report that River Oaks was recognized as a California Distinguished School in 1995, 2002, and 2008.

Student Enrollment by Grade Level (School Year 2015-16)

Grade Level	Number of Students
Kindergarten	92
Grade 1	69
Grade 2	70
Grade 3	82
Grade 4	91
Grade 5	83
Grade 6	89
Total Enrollment	576

Student Enrollment by Group (School Year 2015-16)

Student Group	Percent of Total Enrollment
Black or African American	1.6
American Indian or Alaska Native	0.5
Asian	2.4
Filipino	1.7
Hispanic or Latino	55.7
Native Hawaiian or Pacific Islander	0
White	35.9
Two or More Races	1.9
Socioeconomically Disadvantaged	56.4
English Learners	21.9
Students with Disabilities	16.5
Foster Youth	1

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	34	30	32	175
Without Full Credential	1	2	4	9
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	

Teacher Misassignments and Vacant Teacher Positions

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	1	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers (School Year 2015-16)

Location of Classes	Percent of Classes In Core Academic Subjects	
	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	97.8	2.2
All Schools in District	99.7	0.3
High-Poverty Schools in District	99.7	0.3
Low-Poverty Schools in District	0.0	0.0

Note: High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2016-17)

Year and month in which data were collected: October 2016

Galt Joint Union Elementary held a Public Hearing on October 26, 2016, and determined that each school within the district has sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the state are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	K-5 Houghton Mifflin- A Legacy of Literature, adopted in 2003 6th Prentice Hall- Timeless Voices, Timeless Themes, adopted in 2002	Yes	0
Mathematics	K-6 Houghton Mifflin- California Math, adopted in 2009	Yes	0
Science	K-5 Pearson Scott Foresman- California Science, adopted in 2007 6th Glencoe/McGraw Hill- Science Focus, adopted in 2007	Yes	0

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
History-Social Science	K-5 MacMillian/McGraw Hill- California Vistas, adopted in 2006 6th Glencoe/McGraw Hill- Discovering our Past, adopted in 2006	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

River Oaks Elementary opened in 1992 and is comprised of 18 permanent classrooms, 16 portable classrooms, one multipurpose room, one library, a staff lounge, and two playgrounds. The table shows the results of the most recent school facilities inspection. While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation.

Cleaning Process

The principal works daily with the custodial staff of three to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards is available at the district office for review.

Maintenance and Repair

District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service, and highest priority are given to emergency repairs.

School Facility Good Repair Status (Most Recent Year)

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			KITCHEN: 2. DIRTY VENTS. 4. BACKPACK HOOKS ARE BROKEN AT ENTRY.
Interior: Interior Surfaces		X		14: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 15: 4. CEILING TILE HAS A WATER STAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. 29: 4. HINGE ON CABINET DOOR IS BROKEN. 11. IMPROPERLY STORED CLEA
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	X			12: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 9. DRINKING FOUNTAIN FLOWS INTO GUARD SPRAYING ALL OVER. 11. IMPROPERLY STORED CLEANING SUPPLIES. 19: 5. TEACHER HAS FOOD LEFT IN SINK DRAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14.

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/19/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Electrical: Electrical			X	14: 4. CEILING TILES HAVE WATER STAINS. 7. ONE LIGHT BALLAST IS OUT. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 14A/ SPEECH: 7. EXTERIOR OUTLET COVER IS MISSING. 21: 7. ONE LIGHT BALLAST AND ONE BANK OF LIGHTS ARE OUT. 14. TRIP HAZARD AT CEMENT/ASPHALT SEAM.
Restrooms/Fountains: Restrooms, Sinks/ Fountains		X		1: 9. DRINKING FOUNTAIN FLOWS INTO GUARD SPRAYING ALL OVER. 10. PLUG IN AIR FRESHENER. 12: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 9. DRINKING FOUNTAIN FLOWS INTO GUARD SPRAYING ALL OVER. 11. IMPROPERLY STORED CLEANING SUPPLIES.
Safety: Fire Safety, Hazardous Materials		X		1: 9. DRINKING FOUNTAIN FLOWS INTO GUARD SPRAYING ALL OVER. 10. PLUG IN AIR FRESHENER. 10: 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARDS AT ASPHALT/CEMENT SEAM. 12: 5. BOXES ARE DOUBLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 9. DRINKING
Structural: Structural Damage, Roofs	X			26: 10. PLUG IN AIR FRESHENER. 12. DRY ROT AT BASE OF SIDING. 27: 12. DRY ROT AT BASE OF SIDING. 29: 4. HINGE ON CABINET DOOR IS BROKEN. 11. IMPROPERLY STORED CLEANING SUPPLIES. 12. DRY ROT ON THE SIDING. 14. TRIP HAZARD AT CEMENT/ASPHALT SEAM. 30: 11.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			10: 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARDS AT ASPHALT/CEMENT SEAM. 19: 5. TEACHER HAS FOOD LEFT IN SINK DRAIN. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARD AT CEMENT/ASPHALT SEAM. 21: 7. ONE LIGHT BALLAST AND ONE BANK OF L

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: 11/19/2015				
Overall Rating	Exemplary	Good	Fair	Poor
				X

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. The CAAs have replaced the California Alternate Performance Assessment [CAPA] for ELA and mathematics, which were eliminated in 2015. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
English Language Arts/Literacy	50	55	37	42	44	48
Mathematics	31	38	25	29	34	36

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2015-16)

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	85	85	100.0	50.6
	4	96	95	99.0	51.6
	5	89	88	98.9	56.8
	6	96	95	99.0	59.0
Male	3	43	43	100.0	46.5
	4	48	48	100.0	50.0
	5	36	36	100.0	44.4
	6	51	50	98.0	54.0
Female	3	42	42	100.0	54.8
	4	48	47	97.9	53.2
	5	53	52	98.1	65.4
	6	45	45	100.0	64.4
Hispanic or Latino	3	49	49	100.0	32.6
	4	54	53	98.2	37.7
	5	56	56	100.0	44.6
	6	54	54	100.0	53.7
White	3	29	29	100.0	79.3
	4	33	33	100.0	72.7

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
	5	28	27	96.4	81.5
	6	34	34	100.0	67.7
Socioeconomically Disadvantaged	3	45	45	100.0	33.3
	4	50	50	100.0	36.0
	5	58	57	98.3	43.9
	6	62	62	100.0	50.0
English Learners	3	19	19	100.0	10.5
	4	16	16	100.0	6.3
Students with Disabilities	4	14	14	100.0	14.3
	5	15	14	93.3	35.7
	6	12	11	91.7	27.3

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2015-16)**

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	85	85	100.0	43.5
	4	96	95	99.0	29.5
	5	89	88	98.9	35.2
	6	96	95	99.0	44.2
Male	3	43	43	100.0	37.2
	4	48	48	100.0	37.5
	5	36	36	100.0	30.6
	6	51	50	98.0	46.0
Female	3	42	42	100.0	50.0
	4	48	47	97.9	21.3
	5	53	52	98.1	38.5
	6	45	45	100.0	42.2
Hispanic or Latino	3	49	49	100.0	36.7
	4	54	53	98.2	11.3
	5	56	56	100.0	26.8
	6	54	54	100.0	38.9

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
White	3	29	29	100.0	58.6
	4	33	33	100.0	54.5
	5	28	27	96.4	55.6
	6	34	34	100.0	52.9
Socioeconomically Disadvantaged	3	45	45	100.0	33.3
	4	50	50	100.0	14.0
	5	58	57	98.3	19.3
	6	62	62	100.0	30.6
English Learners	3	19	19	100.0	21.1
	4	16	16	100.0	
Students with Disabilities	4	14	14	100.0	7.1
	5	15	14	93.3	14.3
	6	12	11	91.7	27.3

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Science (grades 5, 8, and 10)	62	59	40	69	63	46	60	56	54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

**CAASPP Test Results in Science by Student Group
Grades Five, Eight, and Ten (School Year 2015-16)**

Student Group	Total Enrollment	# of Students with Valid Scores	% of Students with Valid Scores	% of Students Proficient or Advanced
All Students	89	88	98.9	39.8
Male	36	36	100.0	41.7
Female	53	52	98.1	38.5
Hispanic or Latino	56	56	100.0	26.8
White	28	27	96.4	66.7
Socioeconomically Disadvantaged	58	57	98.3	26.3
Students with Disabilities	15	14	93.3	35.7

Note: Science test results include CSTs, CMA, and CAPA in grades five, eight, and ten. The “Proficient or Advanced” is calculated by taking the total number of students who scored at Proficient or Advanced on the science assessment divided by the total number of students with valid scores.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the Other Pupil Outcomes State Priority (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2015-16)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	6.7	27	46.1

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2016-17)

Parents have many different opportunities to become involved in the school. We have a very active and supportive PTA and English Language Advisory Committee (ELAC) group that meet regularly to make decisions on how to best support the students and school. Annually, PTA organizes fundraising efforts, Harvest Festival, Family Movie Nights, Jog-a-Thon, Family Dances, and Holiday Store. Our ELAC organizes a delicious Mexican Dinner for our families during Open House at the end of the school year. Parents serving on our School Site Council Committee play an active role in site decision making through the Single School Plan. We encourage parents to stay involved by volunteering in the classrooms and supporting our teachers.

Key stakeholders work collaboratively to provide the following resources for families:

- After school and summer meals
- Providing transportation for extended day and after school clubs
- Scholarships and fundraising for field trips
- Clothing closet
- Support with health services
- Counseling/Social Worker
- Parenting Classes
- Free Family Events
- Support with technology and internet services
- Spanish communication

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Suspensions	0.0	1.0	1.6	2.8	3.3	3.0	4.4	3.8	3.7
Expulsions	1.8	0.0	0.0	0.3	0.2	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2016-17)

The district has developed a comprehensive emergency plan in conjunction with the Galt Police and Fire Departments, which describes specific procedures for all types of emergencies. The plan is updated every fall and spring.

Our school site Emergency Handbook outlines the plan of action for emergencies such as earthquakes, fires, floods, lockdowns, and chemical spills. Our school site has an evacuation plan and emergency drills are conducted monthly. We have a site crisis team that meets in August and September to review emergency procedures and protocols. We have an emergency phone tree system to call classrooms, parents, and staff. Staff are trained on emergency procedures in August and September each year. Periodic, random school safety inspections are conducted by the Schools Insurance Authority of Sacramento County. Visitors to the campus are required to check in and out at the office to receive a badge.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2016-17)

Indicator	School	District
Program Improvement Status	In PI	In PI
First Year of Program Improvement	2011-2012	2009-2010
Year in Program Improvement*	Year 3	Year 3
Number of Schools Currently in Program Improvement	N/A	5
Percent of Schools Currently in Program Improvement	N/A	83.3

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2013-14				2014-15				2015-16			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	19	1	3		18	4	1		21	1	3	
1	22		3		23		3		21		3	
2	23		4		20	3	1		21	1	2	
3	17	4	1		17	4	1		20	4		
4	27		3		27		3		28		3	
5	29		3		25		3		26		3	
6	32		1	2	31		1	2	27		3	

Number of classes indicates how many classes fall into each size category (a range of total students per class).

Academic Counselors and Other Support Staff (School Year 2015-16)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor	0	0
Counselor (Social/Behavioral or Career Development)	0	N/A
Library Media Teacher (Librarian)	0	N/A
Library Media Services Staff (Paraprofessional)	1.5	N/A
Psychologist	0.5	N/A
Social Worker	0.33	N/A
Nurse	0.5	N/A
Speech/Language/Hearing Specialist	2	N/A
Resource Specialist	1	N/A
Other	28.0	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/Restricted	Basic/Unrestricted	
School Site	\$9,696	\$3,540	\$6,156	\$68,604
District	N/A	N/A	\$6,479	\$72,669
Percent Difference: School Site and District	N/A	N/A	-5.0	-5.6
State	N/A	N/A	\$5,677	\$74,090
Percent Difference: School Site and State	N/A	N/A	8.4	-7.4

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2015-16)

Supplemental programs and services at River Oaks that support and assist our learners include:

- Our school currently has a team of eight instructional assistants that provide additional reading and math skills practice in small groups. We focus these supports and interventions primarily in our TK-3rd grades. However, depending upon the need, our instructional assistants provide intervention in the upper grades, as well. Instructional assistants are provided training throughout the year based on the needs of our learners. This training is completed by our district curriculum coaches and site administration.
- Extended day services are offered two days a week after school. Teachers and instructional assistants support students with reading, science, and math.
- Free after school meals are offered to all students.
- Approximately fifty families have been chosen to check out a Chromebook with Wi-Fi services for home use.
- The Bright Future Learning Center (BFLC) is utilized as an enrichment hub which offers and supports blended learning opportunities beyond the classroom. The BFLC provides afterschool “clubs” based on student interests. The BFLC is open Monday - Friday from 8:00 a.m. - 6:00 p.m.
- Our school social worker program helps to keep children supported through their school years. Though school dropouts are rare in the elementary grades, enough knowledge exists to be able to identify the children who are at-risk of dropping out of school at a later age. Our social worker is responsible for various programs aimed at reducing or eliminating the high risk factors that interfere with student learning. Our social worker provides support to our students and staff, support to our families, works with attendance intervention, and provides on-going workshops for parents and staff.
- Health services are under the supervision of a qualified school nurse. Vision screening, hearing tests, first aid and health counseling are among the services. Our district nurse, along with our school health clerk, is available to address health problems that interfere with the learning process.

Teacher and Administrative Salaries (Fiscal Year 2014-15)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$40,749	\$44,507
Mid-Range Teacher Salary	\$65,241	\$68,910
Highest Teacher Salary	\$84,274	\$88,330
Average Principal Salary (Elementary)	\$109,053	\$111,481
Average Principal Salary (Middle)	\$110,085	\$115,435
Average Principal Salary (High)		\$113,414
Superintendent Salary	\$152,761	\$169,821
Percent of Budget for Teacher Salaries	44%	39%
Percent of Budget for Administrative Salaries	7%	6%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Teachers have multiple opportunities to receive professional development throughout the school year. Administration and district curriculum coaches offer trainings related to the Common Core Standards, Eureka Math, RALLI for ELs, NGSS, technology, and personalizing learning. Teachers have three professional development days and an additional 18 hours of planning time this year. Monthly staff meetings and 5th Wednesdays are also dedicated to Professional Development opportunities. Teachers have access to Educator Effectiveness Funds to attend learning opportunities based on their individual growth areas.

New teachers and teachers seeking additional assistance are supported by BTSA providers. They meet regularly with an experienced mentor to discuss their successes and challenges and new ideas for their classrooms.

Valley Oaks Elementary School

School Accountability Report Card

Reported Using Data from the 2015-16 School Year

Published During 2016-17

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC Web page at <http://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF Web page at <http://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest Web page at <http://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Contact Information (School Year 2016-17)

School Contact Information	
School Name	Valley Oaks Elementary School
Street	21 C Street
City, State, Zip	Galt, CA 95632
Phone Number	(209) 745-1564
Principal	David Nelson
E-mail Address	dnelson@galt.k12.ca.us
Web Site	http://vo-gjuesd-ca.schoolloop.com/
CDS Code	34 67348 6033310

District Contact Information	
District Name	Galt Joint Union Elementary School District
Phone Number	209.744.4545
Superintendent	Dr. Karen Schauer
E-mail Address	kschauer@galt.k12.ca.us
Web Site	http://gjuesd-ca.schoolloop.com/

School Description and Mission Statement (School Year 2016-17)

Mission Statement

Education is the shared responsibility of everyone: student, teacher, parent, and community. Valley Oaks Elementary is committed to: Growing and Learning Together

We Envision

- Students meeting and exceeding their individual growth goals based on Common Core State Standards
- Students receiving personalized and challenging instruction
- Students being encouraged by parents, staff and community to their best
- Students learning in a positive and safe environment
- Students and staff embracing and respecting diversity
- Students developing life skills, critical thinking and problem solving skills
- Students using 21st century technology to enhance learning
- Students and staff developing and celebrating strengths
- Students and staff are modeling the Eight Great Character Traits
- Students, parents and staff working as a team
- Students giving to others and the greater community
- Students and staff taking pride in their work EVERYDAY

Principal's Message

Welcome to 21st century learning at Valley Oaks - where every student is guided on a path to their own bright future! We are integrating the California Common Core State Standards with newly updated technology through the individual use of Chromebooks for each student in grades TK-6, as well as software resources to bring the world into our classrooms. This allows classrooms to transform into blended learning environments that integrate technology throughout academic content areas. Students participate daily in developing critical thinking skills, collaborating with peers while building their communication skills, and with creative and innovative service learning projects. In addition, staff, parents and students work together to set and create personalized learning plans based on student strengths and individual academic needs. The staff continues to work collaboratively to offer rigorous and creative opportunities for our students to prepare them for college and career opportunities. Valley Oaks students know they are valued, can achieve, and are on the path to becoming independent and confident adults. Our students feel engaged and have a high sense of hope for themselves and their future.

Student Enrollment by Grade Level (School Year 2015-16)

Grade Level	Number of Students
Kindergarten	69
Grade 1	77
Grade 2	82
Grade 3	97
Grade 4	79
Grade 5	93
Grade 6	85
Total Enrollment	582

Student Enrollment by Group (School Year 2015-16)

Student Group	Percent of Total Enrollment
Black or African American	0.3
American Indian or Alaska Native	0.2
Asian	1.2
Filipino	0.3
Hispanic or Latino	84.4
Native Hawaiian or Pacific Islander	0.5
White	12.5
Two or More Races	0.5
Socioeconomically Disadvantaged	86.6
English Learners	54.8
Students with Disabilities	15.8
Foster Youth	0.5

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the Basic State Priority (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

Teacher Credentials

Teachers	School			District
	2014-15	2015-16	2016-17	2016-17
With Full Credential	35	33	25	175
Without Full Credential	0	0	3	9
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2014-15	2015-16	2016-17
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments *	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Core Academic Classes Taught by Highly Qualified Teachers (School Year 2015-16)

Location of Classes	Percent of Classes In Core Academic Subjects	
	Taught by Highly Qualified Teachers	Not Taught by Highly Qualified Teachers
This School	100.0	0.0
All Schools in District	99.7	0.3
High-Poverty Schools in District	99.7	0.3
Low-Poverty Schools in District	0.0	0.0

Note: High-poverty schools are defined as those schools with student eligibility of approximately 40 percent or more in the free and reduced price meals program. Low-poverty schools are those with student eligibility of approximately 39 percent or less in the free and reduced price meals program.

Quality, Currency, Availability of Textbooks and Instructional Materials (School Year 2016-17)

Year and month in which data were collected: October 2016

Galt Joint Union Elementary held a Public Hearing on October 26, 2016, and determined that each school within the district has sufficient and good quality textbooks, instructional materials, or science lab equipment pursuant to the settlement of Williams vs. the State of California. All students, including English learners, are given their own individual standards-aligned textbooks or instructional materials, or both, in core subjects for use in the classroom and to take home. Textbooks and supplementary materials are adopted according to a cycle developed by the California Department of Education, making the textbooks used in the school the most current available. Materials approved for use by the state are reviewed by all teachers and a recommendation is made to the School Board by a selection committee composed of teachers and administrators. All recommended materials are available for parent examination at the district office prior to adoption. The table displays information about the quality, currency, and availability of the standards-aligned textbooks and other instructional materials used at the school. Additionally, students in grades K-2 all have access to blended learning opportunities through shared Chromebooks and each student in grades 3-6 has access to blended learning opportunities through his/her own Chromebook.

Subject	Textbooks and Instructional Materials/ Year of Adoption	From Most Recent Adoption?	Percent of Students Lacking Own Assigned Copy
Reading/Language Arts	K-5 Houghton Mifflin- A Legacy of Literature, adopted in 2003 6th Prentice Hall- Timeless Voices, Timeless Themes, adopted in 2002	Yes	0
Mathematics	K-6 Houghton Mifflin- California Math, adopted in 2009	Yes	0
Science	K-5 Pearson Scott Foresman- California Science, adopted in 2007 6th Glencoe/McGraw Hill- Science Focus, adopted in 2007	Yes	0
History-Social Science	K-5 MacMillian/McGraw Hill- California Vista, adopted in 2006 6th Glencoe/McGraw Hill- Discovering our Past, adopted in 2006	Yes	0

School Facility Conditions and Planned Improvements (Most Recent Year)

Valley Oaks was built in 1966. Throughout the years additional classrooms have been added to address growth and class-size reduction. Presently, there are 35 classrooms, a multipurpose room, a library, an administration building, three playgrounds, and a garden for outdoor science lab classes. Recent modernization to the campus included an entire resurfacing of blacktop to all playgrounds. The district takes great effort to ensure that Valley Oaks is clean, safe, and functional. The table shows the results of the most recent school facilities inspection. While reviewing this report, please note that even minor discrepancies are reported in the inspection process. The items noted in the table have been corrected or are in the process of remediation.

Cleaning Process

The principal works daily with the full-time and two part-time custodial staff to ensure that the cleaning of the school is maintained to provide for a clean and safe school. The district governing board has adopted cleaning standards for all schools in the district. A summary of these standards is available at the district office for review.

Maintenance and Repair

District maintenance staff ensures that the repairs necessary to keep the school in good repair and work orders are completed in a timely manner. A work order process is used to ensure efficient service, and highest priority are given to emergency repairs.

School Facility Good Repair Status (Most Recent Year)

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/18/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			1: 2. FLOOR VENT COVER IS BROKEN. 9. THIRD FAUCET BY REST ROOM HAS NO FLOW. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARD AT GATE ENTRY TO PLAYGROUND.
Interior: Interior Surfaces		X		10: 4. CEILING TRIM IS LOOSE. 9. DRINKING FOUNTAIN HAS A LOW FLOW. 11. IMPROPERLY STORED CLEANING SUPPLIES AND AEROSOLS. 13: 4. CEILING TILE IS LOOSE. 9. DRINKING FOUNTAIN HAS A LOW FLOW. 11. IMPROPERLY STORED CLEANING SUPPLIES AND AEROSOLS. 15: 4. FORM
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			15: 4. FORMICA COUNTERTOP IS PEELING/BROKEN. 5. BOXES ARE TRIPLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 11. IMPROPERLY STORED CLEANING SUPPLIES AND AEROSOLS. 16: 5. BOXES ARE TRIPLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 7. ONE LIGHT BALLAST IS
Electrical: Electrical			X	12: 7. TWO OUTLET COVERS ARE BROKEN. 12. DRY ROT AT THE BASE OF SIDING. 16: 5. BOXES ARE TRIPLE STACKED ABOVE SIX FEET (EARTHQUAKE HAZARD). 7. ONE LIGHT BALLAST IS OUT. 10. PLUG IN AIR FRESHENER. 11. IMPROPERLY STORED CLEANING SUPPLIES. 20/ OFFICES: 7.

School Facility Good Repair Status (Most Recent Year)				
Year and month of the most recent FIT report: 11/18/2015				
System Inspected	Repair Status			Repair Needed and Action Taken or Planned
	Good	Fair	Poor	
Restrooms/Fountains: Restrooms, Sinks/ Fountains		X		1: 2. FLOOR VENT COVER IS BROKEN. 9. THIRD FAUCET BY REST ROOM HAS NO FLOW. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARD AT GATE ENTRY TO PLAYGROUND. 10: 4. CEILING TRIM IS LOOSE. 9. DRINKING FOUNTAIN HAS
Safety: Fire Safety, Hazardous Materials		X		1: 2. FLOOR VENT COVER IS BROKEN. 9. THIRD FAUCET BY REST ROOM HAS NO FLOW. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARD AT GATE ENTRY TO PLAYGROUND. 10: 4. CEILING TRIM IS LOOSE. 9. DRINKING FOUNTAIN HAS
Structural: Structural Damage, Roofs	X			11: 9. FAUCET IS LOOSE AT THE BASE. 12. RAMP HAS DRY ROT. 12: 7. TWO OUTLET COVERS ARE BROKEN. 12. DRY ROT AT THE BASE OF SIDING. 26: 7. TWO LIGHT BALLASTS ARE OUT. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 12. DRY ROT AT BASE OF WALL. 15. WINDOW SCREEN IS
External: Playground/School Grounds, Windows/ Doors/Gates/Fences		X		1: 2. FLOOR VENT COVER IS BROKEN. 9. THIRD FAUCET BY REST ROOM HAS NO FLOW. 10. FIRE EXTINGUISHER IS NOT MOUNTED. 11. IMPROPERLY STORED CLEANING SUPPLIES. 14. TRIP HAZARD AT GATE ENTRY TO PLAYGROUND. 14: 9. DRINKING FOUNTAIN FLOWS INTO GUARD SPLASHING AL

Overall Facility Rating (Most Recent Year)

Year and month of the most recent FIT report: 11/18/2015				
Overall Rating	Exemplary	Good	Fair	Poor
				X

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. The CAAs have replaced the California Alternate Performance Assessment [CAPA] for ELA and mathematics, which were eliminated in 2015. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study

CAASPP Test Results in English Language Arts/Literacy (ELA) and Mathematics for All Students

Subject	Percent of Students Meeting or Exceeding the State Standards (grades 3-8 and 11)					
	School		District		State	
	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16
English Language Arts/Literacy	23	23	37	42	44	48
Mathematics	13	19	25	29	34	36

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2015-16)

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	100	99	99.0	21.2
	4	79	77	97.5	28.6
	5	92	91	98.9	24.2
	6	83	83	100.0	19.3
Male	3	53	53	100.0	18.9
	4	43	41	95.3	21.9
	5	45	45	100.0	20.0
	6	49	49	100.0	14.3
Female	3	47	46	97.9	23.9
	4	36	36	100.0	36.1
	5	47	46	97.9	28.3
	6	34	34	100.0	26.5
Hispanic or Latino	3	83	82	98.8	15.8
	4	71	69	97.2	26.1
	5	73	72	98.6	22.2
	6	67	67	100.0	19.4
White	3	13	13	100.0	38.5
	5	14	14	100.0	28.6

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
	6	14	14	100.0	14.3
Socioeconomically Disadvantaged	3	90	89	98.9	19.1
	4	68	66	97.1	27.3
	5	81	80	98.8	22.5
	6	75	75	100.0	18.7
English Learners	3	49	48	98.0	4.2
	4	41	39	95.1	12.8
	5	35	34	97.1	2.9
	6	28	28	100.0	
Students with Disabilities	3	15	15	100.0	13.3
	4	16	16	100.0	6.3
	5	15	15	100.0	
	6	20	20	100.0	
Students Receiving Migrant Education Services	3	15	15	100.0	26.7
	4	11	11	100.0	27.3
	5	12	12	100.0	8.3
	6	11	11	100.0	18.2

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2015-16)

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
All Students	3	100	100	100.0	21.0
	4	79	78	98.7	21.8
	5	92	92	100.0	14.3
	6	83	83	100.0	18.1
Male	3	53	53	100.0	20.8
	4	43	42	97.7	21.4
	5	45	45	100.0	15.9
	6	49	49	100.0	22.4
Female	3	47	47	100.0	21.3
	4	36	36	100.0	22.2

Student Group	Grade	Number of Students		Percent of Students	
		Enrolled	Tested	Tested	Standard Met or Exceeded
	5	47	47	100.0	12.8
	6	34	34	100.0	11.8
Hispanic or Latino	3	83	83	100.0	19.3
	4	71	70	98.6	21.4
	5	73	73	100.0	13.7
	6	67	67	100.0	13.4
White	3	13	13	100.0	30.8
	5	14	14	100.0	15.4
	6	14	14	100.0	28.6
Socioeconomically Disadvantaged	3	90	90	100.0	21.1
	4	68	67	98.5	22.4
	5	81	81	100.0	11.3
	6	75	75	100.0	16.0
English Learners	3	49	49	100.0	8.2
	4	41	40	97.6	15.0
	5	35	35	100.0	2.9
	6	28	28	100.0	
Students with Disabilities	3	15	15	100.0	13.3
	4	16	16	100.0	
	5	15	15	100.0	
	6	20	20	100.0	5.0
Students Receiving Migrant Education Services	3	15	15	100.0	13.3
	4	11	11	100.0	45.5
	5	12	12	100.0	
	6	11	11	100.0	18.2

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students

Subject	Percent of Students Scoring at Proficient or Advanced (meeting or exceeding the state standards)								
	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Science (grades 5, 8, and 10)	38	27	20	69	63	46	60	56	54

Note: Science test results include California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA) in grades five, eight, and ten.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

CAASPP Test Results in Science by Student Group Grades Five, Eight, and Ten (School Year 2015-16)

Student Group	Total Enrollment	# of Students with Valid Scores	% of Students with Valid Scores	% of Students Proficient or Advanced
All Students	92	92	100.0	19.6
Male	45	45	100.0	26.7
Female	47	47	100.0	12.8
Hispanic or Latino	73	73	100.0	17.8
White	14	14	100.0	28.6
Socioeconomically Disadvantaged	81	81	100.0	17.3
English Learners	35	35	100.0	8.6
Students with Disabilities	15	15	100.0	
Students Receiving Migrant Education Services	12	12	100.0	25.0

Note: Science test results include CSTs, CMA, and CAPA in grades five, eight, and ten. The "Proficient or Advanced" is calculated by taking the total number of students who scored at Proficient or Advanced on the science assessment divided by the total number of students with valid scores.

Note: Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the Other Pupil Outcomes State Priority (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2015-16)

Grade Level	Percent of Students Meeting Fitness Standards		
	Four of Six Standards	Five of Six Standards	Six of Six Standards
5	28.3	23.9	20.7

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the Parental Involvement State Priority (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each schoolsite.

Opportunities for Parental Involvement (School Year 2016-17)

Valley Oaks Elementary School parents play an important role in their child's education through participation in Back to School Night, Parent/Teacher/Student conferences, Valley Oaks PTO, Open House, Environmental Living Programs, Outreach Parenting Programs, and Tiered Intervention Teams. Decision making groups such as the School Site Council, and English Learner Advisory Committee meet regularly throughout the year.

The school also works with community programs such as Cosumnes River Preserve, the Galt Historical Society, Kiwanis Club, and the Galt Police Department. Local churches and service clubs donate backpacks and instructional supplies. For additional information on opportunities for parental or community involvement, please contact the principal, David Nelson, at 209-745-1564.

State Priority: School Climate

The SARC provides the following information relevant to the School Climate State Priority (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

Rate	School			District			State		
	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
Suspensions	0.6	5.3	2.9	2.8	3.3	3.0	4.4	3.8	3.7
Expulsions	3.3	0.2	0.0	0.3	0.2	0.0	0.1	0.1	0.1

School Safety Plan (School Year 2016-17)

The district has developed a comprehensive emergency plan in conjunction with the Galt Police and Fire Departments, which describes specific procedures for all types of emergencies. The plan is updated each year. An "Emergency Handbook", kept in the office, outlines the plan of action for emergencies such as earthquakes, fires, floods and chemical spills. Each classroom and meeting room on site have an Emergency Guidelines Flipchart, for quick access to important emergency information. School sites have an evacuation plan and emergency drills are conducted regularly, in accordance with California Education Code. Periodic, random school safety inspections are conducted by the Schools Insurance Authority of Sacramento County. Visitors to the campus are required to check in and out at the office to receive a visitor badge and turn it back in. Parents are encouraged to volunteer on campus. Surveillance cameras are placed strategically around the entire campus.

The School Safety Plan was last reviewed and approved at our School Site Council meeting on February 23, 2016. It was shared with VO staff on March 14, 2016.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Federal Intervention Program (School Year 2016-17)

Indicator	School	District
Program Improvement Status	In PI	In PI
First Year of Program Improvement	2011-2012	2009-2010
Year in Program Improvement*	Year 3	Year 3
Number of Schools Currently in Program Improvement	N/A	5
Percent of Schools Currently in Program Improvement	N/A	83.3

Note: Cells with N/A values do not require data.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2013-14				2014-15				2015-16			
	Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes			Avg. Class Size	Number of Classes		
		1-20	21-32	33+		1-20	21-32	33+		1-20	21-32	33+
K	17	5			16	5			22		3	
1	19	5			21		4		19	3	1	
2	21	2	2		19	5			20	4		
3	20	4	1		20	4			23		4	
4	31		3		29		3		24		3	
5	45		1	1	27		3		27		3	
6	20	1	3	2	20		4	2	25		3	
Other	7	1			11	1			11	1		

Number of classes indicates how many classes fall into each size category (a range of total students per class).

Academic Counselors and Other Support Staff (School Year 2015-16)

Title	Number of FTE Assigned to School	Average Number of Students per Academic Counselor
Academic Counselor		
Counselor (Social/Behavioral or Career Development)		N/A
Library Media Teacher (Librarian)		N/A
Library Media Services Staff (Paraprofessional)	1.5	N/A
Psychologist	0.50	N/A
Social Worker	.50	N/A
Nurse	0.15	N/A
Speech/Language/Hearing Specialist	1.5	N/A
Resource Specialist	1	N/A
Other	12	N/A

Note: Cells with N/A values do not require data.

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures per Pupil and School Site Teacher Salaries (Fiscal Year 2014-15)

Level	Expenditures Per Pupil			Average Teacher Salary
	Total	Supplemental/ Restricted	Basic/ Unrestricted	
School Site	\$9,520	\$2,752	\$6,767	\$74,087
District	N/A	N/A	\$6,479	\$72,669
Percent Difference: School Site and District	N/A	N/A	4.4	2.0
State	N/A	N/A	\$5,677	\$74,090
Percent Difference: School Site and State	N/A	N/A	19.2	0.0

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2015-16)

During the fiscal year 2015-2016, programs and services that were available at Valley Oaks that support and assist students include the ABP (Alternative Bilingual Program) for students who receive instruction in their primary language, ASES After-School Program, multiple BFLC clubs (including Homework Club, Lego Club, Sewing Club, etc.), and Extended Day programs. Additionally, Instructional Assistants work mainly with students in K-3 grades with a focus on early literacy, and Bilingual Instructional Assistants work with our Newcomer and English Learner students.

Teacher and Administrative Salaries (Fiscal Year 2014-15)

Category	District Amount	State Average for Districts In Same Category
Beginning Teacher Salary	\$40,749	\$44,507
Mid-Range Teacher Salary	\$65,241	\$68,910
Highest Teacher Salary	\$84,274	\$88,330
Average Principal Salary (Elementary)	\$109,053	\$111,481
Average Principal Salary (Middle)	\$110,085	\$115,435
Average Principal Salary (High)		\$113,414
Superintendent Salary	\$152,761	\$169,821
Percent of Budget for Teacher Salaries	44%	39%
Percent of Budget for Administrative Salaries	7%	6%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits Web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Staff development is an important part of the planned school program at Galt Joint Union Elementary School District. The school's teachers and support staff are committed to keeping up to date on the latest educational developments. In the 2016-2017, three (3) Staff Development Days are provided throughout the school year, with opportunities for each school site to tailor the days to the needs of the school. Due to the high number of English Learners at Valley Oaks, the first two of the three Staff Development Days were dedicated to the knowledge of the ELD standards and how to more effectively teach both Designated and Integrated ELD.

New teachers and teachers seeking additional assistance are supported by BTSA providers. They meet regularly with an experienced mentor to discuss their successes and challenges and new ideas for their classrooms.

Additionally, all teachers were given Professional Educator Effectiveness funds to use over the 2015-2016 and 2016-2017 school years in areas of personal professional development growth. Teachers create their own personal development goals and, in collaboration with administration, choose workshops, conferences, release time, etc. that will help their personal effectiveness as an educator.

Furthermore, Valley Oaks has direct access to district-level coaches, who work specifically with teachers and grade levels in the areas of reading instruction, writing instruction, mathematics, and ELD instruction/strategies. They meet with and learn from these coaches in a variety of ways (in-class coaching, release days for instruction and planning purposes, informal interactions - such as email or grade-level meetings). Finally, after discussion and collaboration with staff and coaches, it was determined that to better increase our early literacy results, we needed Professional Development in the areas of SIPPS and Writing (Step Up To Writing). "Refresher" SIPPS courses were provided to all teachers of SIPPS and a representative from Step Up to Writing came to Valley Oaks to provide training on effective use of the program.



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.826 Public Hearing Of Request To Waive California Education Code Section 37202(a), The Equity Length Of Time Requirement For Transitional Kindergarten And Kindergarten Programs At The Districts' Elementary Schools
Presenter: Donna Mayo-Whitlock	Public Hearing: XX Information Item:

Many districts, including GJUESD, are expanding to full-day kindergarten classes but with the recent creation of Transitional Kindergarten (TK) were unaware of the *equity length of time requirement* (see below for EC Section 37202). The time requirement issue in our district was discovered this fall during our annual CBEDS submission.

We are requesting, as part of our early primary program, to maintain Kinder and TK classes within the District for varying lengths of time. We are requesting a waiver from the State Board of Education for the current year and next school year, 2017-18.

GJUESD will continue to offer developmentally appropriate curriculum to TK students as well as Kindergarten students and will continue to strive to meet the individual needs of all students in our district. Although currently there is not sufficient space to offer full day Kindergarten and full day TK at all sites, the district will assess the availability of space and need on an annual basis for both full day kindergarten and TK at all sites.

Rationale for Waiver Request:

GJUESD was unaware of the requirement for a waiver to provide programs of differing lengths and is requesting a waiver for the current year, 2016-17 and next school year, 2017-18.

Pursuant to EC Section 37202, any transitional kindergarten (TK) programs operated by the district must be of equal length to any kindergarten programs operated by the same district. If TK program instructional minutes are a different length than the kindergarten program instructional minutes, then a waiver must be submitted to the State Board of Education, unless the school is a charter school.



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.827 Board Consideration of Approval To Waive California Education Code Section 37202(a), The Equity Length Of Time Requirement For Transitional Kindergarten And Kindergarten Programs At The Districts' Elementary Schools
Presenter: Donna Mayo-Whitlock	Action Item: XX Information Item:

Many districts, including GJUESD, are expanding to full-day kindergarten classes but with the recent creation of Transitional Kindergarten (TK) were unaware of the *equity length of time requirement* (see below for EC Section 37202). The time requirement issue in our district was discovered this fall during our annual CBEDS submission.

We are requesting, as part of our early primary program, to maintain Kinder and TK classes within the District for varying lengths of time. We are requesting a waiver from the State Board of Education for the current year and next school year, 2017-18.

GJUESD will continue to offer developmentally appropriate curriculum to TK students as well as Kindergarten students and will continue to strive to meet the individual needs of all students in our district. Although currently there is not sufficient space to offer full day Kindergarten and full day TK at all sites, the district will assess the availability of space and need on an annual basis for both full day kindergarten and TK at all sites.

Rationale for Waiver Request:

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Pursuant to EC Section 37202, any transitional kindergarten (TK) programs operated by the district must be of equal length to any kindergarten programs operated by the same district. If TK program instructional minutes are a different length than the kindergarten program instructional minutes, then a waiver must be submitted to the State Board of Education, unless the school is a charter school.



Board Meeting Agenda Item Information

Meeting Date: 1/25/17	Agenda Item: 131.828 Board Consideration of Approval of Substitute Teacher Salary Schedule
Presenter: Tom Barentson	Action Item: XX Information Item:

GJUESD recommends board approval to increase substitute teacher pay to the following:

	Current	Proposed
Elementary	\$110	\$125
Middle School	\$120	\$130
Long Term	\$125	\$135

Future steps could include a higher rate for retired teachers; however, we are not moving forward with this added cost at this time due to the proposed Governor's Budget.