#### 2013-14 MIGRANT EDUCATION - REGION 2 SUMMER MOU

Districts that have an enrollment of fewer than 200 migrant students or an allocation of less than \$25,000 have the option of completing this Memorandum of Understanding.

District Name: Marysville Unified School District

District Contact: Lennie Tate, Executive Director

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☐ Section V: Assurances (link)

#### MIGRANT EDUCATION – REGION 2 1870 Bird Street, Oroville, CA 95965 (530) 532-5749

# DISTRICT MEMORANDUM OF UNDERSTANDING Between MIGRANT EDUCATION - REGION 2 And MARYSVILLE UNIFIED SCHOOL DISTRICT

This agreement is between Migrant Education - Region 2, hereinafter referred to as the Region and Marysville Unified School District herein after referred to as the District.

The period covered by this agreement shall be from June 14, 2014 to August 14, 2014. There are currently 285 migrant students in the District as indicated in the attached District/Demographic Profile.

Based on the needs of its Migrant students, the District agrees to provide supplemental service(s) as identified in SECTION IV, which is in the District's proposed Service Planning Evaluation.

The following staff for the Region will deliver the following services:

Matthew Johnson - Program Coordinator

Minerva Estrada – Secondary School Advisor

Martin Gonzalez - Migrant Service Paraprofessional

Sukhwant Kang - Migrant Service Paraprofessional

Jesus Rodriguez - Outreach Specialist

Migrant Education Advisor Program Tutors

Mini-Corp Tutors

The following staff for the District will deliver the following services:

Gay Todd, Ed.D. - Superintendent

Lennie Tate - Executive Director

- 1 bus driver
- 4 Credential Teachers
- 1 Preschool teacher
- 1 Paraprofessional
- 1 Custodian

Supplementary Migrant Budget Requested: \$48,793.51

REIMBURSEMENT/BILLINGS/PAYMENTS: BCOE will reimburse costs incurred by DISTRICT in the performance of this agreement so long as those costs are allowed under the laws governing the Migrant Education Program. Rent is not allowed. Maintenance charged to Migrant Education must be proven accelerated and supported by a State approved cost allocation plan. DISTRICT claims for reimbursement must be supported by copies of actual bills, requisitions, work orders, payroll records or auditable working papers. Billing, support documents, assessment data, and CDE Evaluation Form must be received upon the completion of the project.

The Region certifies that the Migrant Education District Parent Advisory Council has participated in the development of the Migrant Education program as described. A minimum of six (6) meetings a year will be convened to comply with statutory requirements and provide identified parent training needs.

The District identifies and addresses the needs of migrant children in coordination with other categorical programs. The District will list the services to Migrant students in the LEA plan and in the Single Plan for Student Achievement.

Todd, Ed.D., Superintendent
California Department of Education

# DISTRICT DEMOGRAPIC PROFILE

District: Marysville Unified  Number of Migrant Students Enrolled at Each Grade Level in the District.	Migra	ille Ur nt Stu	iffed	S Enr	pelled	at Eac	ch Gra	ade L	evel	in th	e Dist	rict			
	Pre	×	٢	2	ო	4	5	9	7	ω	တ	10	7	12	Total
PFS	0	_	_	_	0	0	_	2	_	0	0	0	က	0	10
Migrant	49	19	22	19 22 25	15	15 24	20	12 15 21	15	21	12 11 16	7	_	4	275
All* 49	49	20	23	26	15	15 24	21	14 16 21 12 11 19 14	16	21	12	7	19	4	285

\*All includes PFS and Migrant students.

Note: If a grade level does not have at least 10 migrant students (to comply with CDE data suppression requirements), combine this with another grade (or grades) to equal no fewer than 10 students.

# DISTRICT MIGRANT PARENT ADVISORY COUNCIL

Eligible Migrant Parent? Yes/No No No No No No No No
Yes/No No No No
ON ON S
ON ON S
ON No
ON No
Vos
201
No

# MIGRANT EDUCATION PROGRAM - REGION 2 2013-14

# Section IV - Memorandum of Understanding Academic Service Planning/Evaluation

Complete one for each High Quality Intervention

**DISTRICT NAME:** Marysville Unified School District

PROPOSED PROJECT COST: \$48,793.51

PROPOSED AREA OF SERVICE:

School Readiness	English Language Arts	Ø	Mathematics	M	High School Graduation	
OSY	Health		Parent Involvement		I&R	

#### **Description of Proposed Service**

#### Name of Service:

ELD/ELA and Math Summer Academy.

# The Need (Include data & how service is supplemental to core program):

#### **ELD/ELA**

6% of migrant students scored Proficient or Advanced on the STAR English Language Arts assessment. Additionally, out of 153 migrant students who took the CELDT, 45 (29%) are Early Advanced and 14 (9%) are Advanced. By using test results from CST and CELDT the service supplements will support regular day instruction by providing targeted academic services to migrant students in specific areas of weakness in ELA. In addition, to continue in the area of language development migrant students from K through 12<sup>th</sup> grade will have the opportunity to participate in the Summer School Academies, ELA Workshops, Adelante, and other ELA Summer Programs to supplement the summer core programs.

#### Math

10% of migrant students scored Proficient or Advanced on the STAR mathematics test. Based on the CST results, to increase the scores by 5% and support the regular day instruction a supplemental service program will be developed to target specific math standards that migrant students struggle with. In addition, local measurable assessments will be used to monitor students' academic growth and to provide targeted instruction. To continue the academic support in the summer migrant students will be enrolled in the Math Summer School Academies, Math Workshops, other Math Summer Programs, and/or Adelante Program.

#### **High School Graduation**

Students need to pass the CAHSEE to graduate. Migrant students needing support with one or two sections of the CAHSEE, will be identified during prior to the upcoming the testing window. The need is determined based on migrant student CAHSEE test scores which indicate a 39% passing rate in Math and 43% passing rate in ELA. In addition, 45% of high school migrant students are still not meeting high school graduation requirements. By using the data, supplemental services will be aligned with the regular day core curriculum and will focus on providing targeted academic intervention services in specific areas of weakness in ELA and Math. In addition, the supplemental services will also be aligned with the district graduation requirements. Migrant students that need the extra academic support in Math and English to pass CAHSEE and/or credit deficient will be enrolled in one of the Summer School Academies, English/Math Workshops, and/or Adelante Program.

The summer migrant programs supplement the district summer programs by providing additional academic services to the migrant students who may not qualify to enroll in the district summer programs due to limited space,

	transportation challenges, or mobility.
How (describe the	ELD/ELA
academic focus, the	How
service and the strategies):	Migrant students will have the opportunity to participate in several different
	summer programs that will provide targeted academic support in their core subject
	areas. The goal of the summer programs is to supplement the regular year
	instruction by using CELDT, CAHSEE, and local assessments to provide
	additional academic support during the summer.
	<u>K-8</u>   All migrant students grades K through 8 <sup>th</sup> will be enrolled in a twenty day summer
	school program that will be taught by highly qualified teacher(s) with a multiple
	subject credential. Those migrant students that are unable to attend the twenty day
	program will be enrolled in a 1 or 5 day Educational Academy directly funded
	through Migrant Ed that will focus on ELA and/or Math.
	ELA
	Teachers that possess a multiple subject or single subject credential will provide
	direct instruction that focuses on vocabulary development, reading fluency, and
	reading comprehension. The program will have small group instruction and
	provide a blended model in lesson delivery.
	Math  To a character of a control of the control of
	Teachers that possess a multiple subject or single subject credential will provide direct instruction that focuses on improving CST Math scores. 10% of migrant
	students are scoring at Proficient or Advanced. The program will have small group
	instruction and provide a blended model in lesson delivery.
	High School Graduation
	Students that are credit deficient will be identified and enrolled in Cyber High by
	Migrant Education personnel and will be allowed to obtain a maximum of 10
	credits.
	Pre and Post Assessments
	Pre and Post assessment will be used in ELA, Math, High School Graduation,
	Post-Secondary Programs, and other Educational Excursions to monitor students' academic growth and progress through any of the summer programs. In addition,
	assessments will also be used to evaluate the summer programs and its
	effectiveness.
	Program Evaluation
	Final student assessment results will be included in the CDE Program Evaluation
	Reports completed in collaboration with Migrant Education personnel. The
Sale III	evaluations will include instructional lesson plans which will be submitted upon
	completion of the program.
School Year or	
Summer School	(Check one) ☐ Regular School Year ☑ Summer School
Service: If School Year	
Service, when:	(Check one) ☐ Before School ☐ After School ☐ Saturday
OCIVICE, WIICII.	4



PART 1: PARTICIPANTS TO BE SERVED:

		Proje	cted # Parti	cipants	Actu	al # Partic	ipants
Grade	# Enrolled	# PFS	# Non- PFS	TOTAL	PFS	Non- PFS	TOTAL
K	20	0	15	15			
e 1	23	1	16	17			
2	26	1	19	20		BE LEVE	
3	15	0	11	11			
4	24	0	18	18			
5	21	1	15	16			
6	14	2	8	10			
7	16	1	11	12			
8	21	0	16	16			
9	12	0	9	9			
10	11	0	8	8			
11	19	3	11	14			
12	14	0	11	11			
TOTALS	236	9	168	177			10 8 8 1 1 3 B C

#### PART 2: LOCATION, DATES, TIME OF DELIVERY Intervention Academy

Minutes per Day	Days per W	eek	# of Weeks	Total Instructional Hours	Actual Total Instructional Hrs.
180 (K-8)	5		4	60	
180 (K-8)	1-5		1	3-15	FE
Start Date	June 2014		End Date	9	August 2014
Location o	of Service	The services v	vill take place at Ce	dar Lane Elementa	ary.

#### PART 3: RESEARCH BASED CURRICULUM:

Grade Level Cluster	Curriculum	Research Based?
K-8	Teacher Created Materials, Avenues, Open Court, and other district SBE adopted curriculum.	Yes
9-12	CAHSEE Success, ELA – Kaplan, Advantage – Kaplan, Preparing for the CAHSEE – CDE, Targeted Math and Reading, Teacher Created Materials, District Adopted Curriculum, Cyberhigh	Yes

#### PART 4: METHOD OF INSTRUCTION:

#### Instructional Strategies to be Used

Provide direct instruction that focuses on vocabulary development, reading fluency, and reading comprehension. The program will have small group instruction and provide a blended model in lesson delivery. The pre and post assessments will be administered at the beginning and end of the program. The post assessment will be a duplication of the pre assessment in order to compare growth.

PART 5: EXPECTED OUTCOMES (learning that will occur due to implementation of this program):

program):		2 5 1 5 5	0/ 0			L. 10/			
Local Quantitative Measures	The second second	rgeted tcome	Part to Ta	rojected icipants Reach rgeted itcome	rea tar	tual % that ached geted tcome	No Pa	et Met, t Met, rtially Met?	Why Not/Comments:
	PF S	Other MEP	PF S	Other MEP	PF S	Other MEP	PF S	Other MEP	
Pre and Post Assessments	9	168	75%	75%	H.				
District and local assessments/ measurements	9	168	75%	75%					
Local Qualitative Measures		Descript	ion of I	Projected	Measu	ıres		Co	mments on Results
Interview and Focus Groups:	Edu Cou	cation Co	ordinat and sun	igs betwee or, Teache nmer scho	ers, Sit				
Surveys:		mer Pro		he Migrant vill receive					
Observations:	obsessor assessor Mig obsesin th stud Migr obses	erve an ir es and g essments rant Educerve an ir e CAHSE ents.	ncrease rowth ir cation a ncrease EE pass cation a ncrease	nd the Dist in overall a scores us and the Dist of 5 perce sage rates and the Dist in overall	CELD sing strict w entage of mig	T ill points rant			

#### PART 6: PERSONNEL:

Staffing		E TEN					
Title	Certi	ificated	Clas	sified	Percent Funded by DSA	Percent Funded by	Name of Other Program Funding
	#	FTE	#	FTE		Other	Source
District Credentialed Teachers	4				100%	0%	N/A
Pre School Teacher	1				100%	0%	N/A
Para professional			1		100%	0%	N/A
bus driver			1		100%	0%	N/A
Custodian			1		100%		

Professional Developm	nent	NET BULL		(E)
Need	Title	Description	Dates	Expected Outcomes
Articulation with key players is essential to ensure objectives, assessments, and effective instruction takes place.	Collaboration Meetings	Identify students based on current academic needs	3 meetings within the timeline of Jan 2014 - May 2014	Identify student academic need and to show growth
Professional Development in ELD modalities to ensure all teachers understands the unique needs of EL migrant students.	ELA	Instruction on Curriculum Utilized and ELD Modalities	Jan 2014 - May 2014	Familiarize teachers with delivery of instruction and ELD modalities utilizing selected State Board Adopted curriculum.
Assessment Review	Students' Profiles	Review CAHSEE, CST, CELDT Results and Transcripts	Spring 2014	Teacher will become familiar with students attending and their areas of concentration.

#### PART 7: PARENT COMMUNICATION:

Describe plans to communicate with parents to support this intervention: orientation, graduation, home visits, daily phone calls for attendance, etc.

During the district Parent Advisory Council meetings, the migrant parents will be informed of the services that will be provided for their students. In addition, the Individual Learning Plan (ILP) is shared with parents annually. Parent Contact Hours are provided for meetings to keep parents informed on student academic progress and need, build home and school connectedness, and improve the overall project. Parents will be better informed on student progress and improvement will be measured via pre and post parent survey and attendance. In addition, parents will participate in various academic conferences, workshops, and college visitations throughout the academic school year. This will assist parent to become an active participating partner in their student's/child's education academic career.

#### Describe Other Support Services Plans (transportation, etc.)

Transportation and supplemental materials may be added to the program based on student need.

## Migrant Education - Region 2 2013-14 PROPOSED SERVICE

#### **BUDGET DETAIL**

Please follow regional protocol regarding object codes, making sure that they reflect the district's general ledger.

(Check one) □Regular School Year Summer School

Please identify all costs related to the proposed service. For each line item, use the Standardized Account Code Structure (SACS) object codes. (Insert additional rows as needed.)

Object Code	Description	Amount Service	Amount Admin	Total Projected Amount	Actual Amount
1100	Teachers				
		19,335.36		19,335.36	
1200	Pupil Support Services	NT PER SE			
1300	Supervisor/Administrators				
1900	Other Certificated Salaries				
2100	Instructional Aides	1,113.60		1,113.60	
2200	Support Services Salaries				
2300	Supervisor/Administrators				
2400	Clerical, Technical, Office Staff				
2900	Other Classified Salaries		792	792	
3000- 3900	Employee Benefits Certificated	2,872.32		2,872.32	
0000	Classified	288	198	486	
4100	Textbooks Curricula Materials	<b>表面数质</b> 上			
4200	Books & Reference Materials	1. TO CO. 4. T. C. S.			
4300	Materials & Supplies	月, 孙 传			
4400	Non Capitalized Equipment		363	363	

4700	Food				
elemento VI	3) 10 200 300		Service of the servic		
5100	Sub-agreements for Services		ACONE DIE		
5200	Travel & Conferences				
5300	Dues & Memberships				
5400	Insurance				
5500	Operations & Housekeeping				
5600	Rentals, Leases, Repairs & Non-cap Improvements				
		13,720		13,720	
5700	Transfers of Direct Costs				
5800	Prof/Cons/Serv & Operating Expenses and Student Transportation				
		4,000	3,040	7,040	
5900	Communications				
	TC	TAL PROPOSE	D EXPENSES		
7000	7000 INDIRECT COST			3071.23	
	TOTAL CO	ST OF PROPOS	SED SERVICE	48,793.51	

When project ends, complete the blue-shaded areas to evaluate the objective:

- 1. The <u>outputs</u> did we implement the program as planned?
- 2. The outcomes what did students gain from the program's outputs?

Complete and submit the final document 2 weeks after project end-date.

#### **ASSURANCES**

http://www.cde.ca.gov/fg/fo/fm/generalassur2012.asp

The assurances must be signed by both Region and District Administrators.



#### Drug Free Workplace

Certification regarding state and federal drug-free workplace requirements.

**Note:** Any entity, whether an agency or an individual, must complete, sign, and return this certification with its grant application to the California Department of Education.

#### Grantees Other Than Individuals

As required by Section 8355 of the *California Government Code* and the Drug-Free Workplace Act of 1988, and implemented at 34 *Code of Federal Regulations (CFR)* Part 84, Subpart F, for grantees, as defined at 34 *CFR* Part 84, Sections 84.105 and 84.110

- A. The applicant certifies that it will or will continue to provide a drug-free workplace by:
  - a. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition
  - b. Establishing an on-going drug-free awareness program to inform employees about:
    - 1. The dangers of drug abuse in the workplace
    - 2. The grantee's policy of maintaining a drug-free workplace
    - 3. Any available drug counseling, rehabilitation, and employee assistance programs
    - 4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
  - c. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a)
  - d. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will:
    - 1. Abide by the terms of the statement
    - 2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction
  - e. Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee. Notice shall include the identification
    - number(s) of each affected grant.
  - f. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted:
    - 1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency
  - g. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).
- B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (street address. city, county, state, zip code)

1919 B Street

Marysville, Yuba County

California, 95901

Check [] if there are workplaces on file that are not identified here.

#### Grantees Who Are Individuals



As required by Section 8355 of the *California Government Code* and the Drug-Free Workplace Act of 1988, and implemented at 34 *CFR* Part 84, Subpart F, for grantees, as defined at 34 *CFR* Part 84, Sections 84.105 and 84.110

- A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and
- B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction to every grant officer or designee, in writing, within 10 calendar days of the conviction. Notice shall include the identification number(s) of each affected grant.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

Name of Applicant: Marysville Joint Unified School District

Name of Program: Migrant Education Summer School

Printed Name and Title of Authorized Representative: Gay S. Todd, Ed.D.

Signature: \_\_\_\_\_\_\_ Date: \_\_\_\_\_\_

CDE-100DF (May-2007) - California Department of Education

Questions: Funding Master Plan | fmp@cde.ca.gov | 916-323-1544

Last Reviewed: Thursday, August 15, 2013

#### Legal Assurances and Certifications for Local Educational Agencies

### California Department of Education Migrant Education Program

The operating agency, by signature of its authorized representative on the **signature** page of this document, hereby assures the California Department of Education that the Local Educational Agency (LEA) will adhere to all of the legal assurances contained herein and with all other Federal and State statutory and regulatory requirements for the Migrant Education Program (MEP) referenced in this document.

#### Required Assurances

General assurances and certifications are required for grant applications submitted to the CDE. The General Assurances and Drug-Free Workplace Certification forms are required for applications for funds. (Note that the signed grant application submitted to the CDE confirms a commitment to comply with the general assurances.) Applicants must download the certifications and submit the signed forms with their applications.

- General Assurances form: <a href="http://www.cde.ca.gov/fg/fo/fm/genassurrev.asp">http://www.cde.ca.gov/fg/fo/fm/genassurrev.asp</a> ( no signature required)
- Drug Free Workplace form: <a href="http://www.cde.ca.gov/fg/fo/fm/drug.asp">http://www.cde.ca.gov/fg/fo/fm/drug.asp</a> (signature required)
- Lobbying Certification form: <a href="http://www.cde.ca.gov/fg/fo/fm/lobby.asp">http://www.cde.ca.gov/fg/fo/fm/lobby.asp</a> (signature required)
- Lobbying Disclosure form: <a href="http://www.cde.ca.gov/fg/fo/fm/sflll.asp">http://www.cde.ca.gov/fg/fo/fm/sflll.asp</a> (signature required if applicable)

#### **Migrant Assurances**

#### Use of Funds

- 1. Funds for Migrant Education Program (MEP) will be used only:
  - a. For programs and projects, including the acquisition of equipment in accordance with 20 United States Code (USC) sections 6396(b)(1) and 6394[c][1][A]
  - b. To coordinate such programs and projects within the State and other states, as well as with Federal programs that can benefit migratory children and their families. (20 USC 6394[c][1]][B]
- 2. Programs and projects funded for MEP will be carried out in a manner consistent with the objectives of Section 6314 subsections (b) and (d) of Section 6315 Section 6321 and subsections (b) and (c) of Section 6322 of 20 USC and Part F of 20 USC, Chapter 70, Subchapter 1. (20 USC 6394 [c][2])

#### Program Purpose

- 3. Use of MEP funds:
  - a. Support high-quality and comprehensive educational programs for migrant children to help reduce the educational disruptions and other problems that result from repeated moves

- b. Ensure that migrant children who move among the State are not penalized in any manner by disparities among the States in curriculum, graduation requirements, and State academic content and student academic achievement standards
- c. Ensure that migrant children are provided with appropriate educational services (including supportive services) that address their special needs in a coordinated and efficient manner
- d. Ensure that migrant children receive full and appropriate opportunities to meet the same challenging State academic content and student academic achievement standards that all children are expected to meet
- e. Design programs to help migrant children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit their ability to do well in school, and to prepare them to make a successful transition to postsecondary education or employment
- f. Ensure that migrant children benefit from State and local systemic reforms.

#### **Authorized Activities**

- 4. MEP funds shall be used, first, to meet the identified needs of migratory children that:
  - a. Result from the effects of their migratory lifestyle, or are needed to permit migratory children to participate effectively in school
  - b. Are not addressed by services provided under other programs under Improving Basic Programs Operated by Local Educational Agencies, 20 USC 6311
- 5. Migrant children who are eligible to receive services pursuant to Improving Basic Programs Operated by Local Educational Agencies, 20 USC 6311
- 6. A school that receives MEP funds shall continue to address the identified needs described in 4, above. (20 USC 6396[b][3])

#### Program Planning, Operation, and Evaluation

- 7. The LEA will ensure that:
  - a. In the planning and operation of programs and projects, there is appropriate consultation with parent advisory councils for programs of one school year in duration,
  - b. And that all such programs and projects are carried out in a manner consistent with 20 USC 6319. (20 USC 6394[c][3])
  - c. The LEA will make available to the Migrant Education Program all student academic assessment, immunization, and other health information data for the purpose related to student assessment, program services planning, and the transfer of student records. (20 USC Section 6396[b][2][)
  - d. The transfer of school records without parental consent is if the local educational agency transfers the records to other school officials within the agency (whom the agency has determined to have legitimate educational interest) or to officials of another school, school system, or institution of postsecondary education where the student seeks or intends to

enroll. (See 34 Code of Federal Regulations [CFR] 99.31) This exception applies only if the local operating agency notifies parents annually of this policy. In addition, the notification of this exception is recorded via parent/guardian signature on the Certificate of Eligibility (COE) form

- e. The available of funds from other federal, state, and local programs must be taken into account. (NCLB 1304 [5])
- 8. In planning and carrying out such programs and projects, there will be adequate provision for addressing the unmet educational needs of preschool migratory children (20 USC 6394[c][4])
- 9. The effectiveness of such programs and projects will be determined, where feasible, using the same approaches and standards that will be used to assess the performance of students, schools, and local educational agencies under Improving Basic Programs Operated by Local Educational Agencies, 20 USC 6311 et seq. (20 USC 6394[c][5])
- 10. Such programs and projects will provide for:
  - a. Advocacy and outreach activities for migratory children and their families, including informing such children and families of, or helping such children and their families gain access to, other education, health, nutrition and social services
  - b. Professional development programs, including mentoring, for teachers and other program personnel
  - c. Family literacy programs, including such programs that use models developed under Even Start
  - d. The interaction of information technology into educational and related programs
  - e. Programs that facilitate the transition of secondary school students to postsecondary education or employment. (20 USC 6394[c][6])
- 11. It will assist the SEA in identifying, and recruiting eligible children, and will provide its local Migrant Education Region and the SEA with eligibility and needs assessment information, by which the SEA can complete its reporting and sub granting activities. (20 USC 6394[c][7]) The LEA will implement a program to monitor the eligibility requirements of children and youths enrolled in the Migrant Education Program. (EC 54444.1 [d]. Will establish and implement a system of quality controls for the proper identification and recruitment of eligible migratory children. (CFR 200.89[c]

#### Priority for Services

12. LEAs shall give priority to migratory children who are failing, or most at risk of failing, to meet the State's challenging State content standards and challenging State student performance standards, and whose education has been interrupted during the regular school year. (20 USC 6394[d]) Priority for Services-In providing services with funds received under this part, each LEA of such funds shall give priority to migratory children who are failing, or most at risk of failing, to meet the State's challenging State academic content standards and challenging State student academic achievement standards, and whose education has been interrupted during the regular school year. (NCLB 1304 [d])

#### Continuation of Services

- 13. Notwithstanding any other provision of 20 USC 6394,
  - a. A child who ceases to be a migratory child during a school term shall be eligible for services until the end of such term
  - b. A child who is no longer a migratory child may continue to receive services for one additional school year, but only if comparable services are not available through other programs
  - c. Secondary school students who were eligible for services in secondary school may continue to be served through credit accrual programs until graduation. (20 USC 6394[e])

#### Schoolwide Programs

- 14. Before the school chooses to consolidate in its Schoolwide program funds received under part C of Title I of the ESEA, the school must:
  - a. Use these funds, in consultation with parents of migratory children or organizations representing those parents, or both, first to meet the unique educational needs of migratory students that result from the effects of their migratory lifestyle, and those other needs that are necessary to permit these students to participate effectively in school, as identified through the comprehensive Statewide needs assessment under §200.83 and
  - b. Document that these needs have been met. (34 CFR 200.29[c][1][i][ii]
- 15. Funds available under Part C of Title 20 may be used in a Schoolwide program subject to the requirements of 34 CFR 200.29[c][1][i][ii].

#### Coordination of Migrant Activities

16. The LEA will coordinate with the SEA to improve interstate and intrastate coordination, including the development or improvement of programs for credit accrual and exchange. (20 USC 6398[a][1])

#### Unique MEP Functions

- 17. LEAs are to assist in the conduct of any and all of the following activities as deemed necessary by the State:
  - a. Interstate and intrastate coordination of the State MEP and its local projects with other relevant programs local projects in the State and in other States
  - b. Procedures for providing for educational continuity for migratory children through the timely transfer of educational and health records, beyond that required generally by State and local agencies
  - c. Collecting and using information for accurate distribution of sub grant funds
  - d. Development of a statewide needs assessment and a comprehensive State plan for MEP service delivery

- e. Supervision of instructional and support staff
- f. Establishment and implementation of a State parent advisory council
- g. Conducting an evaluation of the effectiveness of the State MEP. (34 CFR 200.82, 20 USC and Authority: 20 USC 6392, 6571)

#### MEP Assessment and Evaluation

- 18. The LEA shall determine the effectiveness of its program and projects in providing migratory children with the opportunity to meet the same challenging State content and performance standards. (20 USC 6394 and 34 CFR 200.42[a])
- 19. Evaluations of program and project effectiveness shall, wherever feasible, use the same high-quality yearly student assessments or transitional assessments that the State establishes for use in meeting the requirements of 34 CFR Section 200.4. (20 USC 6394 34 CFR 200.42[b])
- 20. In a project where it is not feasible to use the same student assessments that are being used to meet the requirements of 34 CFR Section 200.4, the operating agency must carry out some other reasonable process or processes for examining the effectiveness of the project. (20 USC 6394 and 34 CFR 200.42[c])
- 21. Operating agencies shall use the results of the assessments carried out under 34 CFR Section 200.42 to improve the services provided to migratory children. (20 USC 6396 and 34 CFR 200.43)

#### Migratory Children in Private Schools

22. Operating agencies shall conduct programs and projects under this subpart in a manner consistent with the basic requirements of 20 USC Section 6321. (20 USC 6394[c][2])

#### Audits and Fiscal Procedures/Cash Management

- 23. Operating agencies agree to maintain fiscal and programmatic records and use fiscal control and operating procedures in accordance with state and federal laws and regulations including those found in Section 435 (b)(2) and (5) of General Education Provisions Act (GEPA) and CFR 80.40, 80.42).
- 24. Operating agencies agree to comply with the audit requirements of 34 CFR 75.910 and the OMB Circular A-87. Office of Management and Budget (OMB) Circular A-133. CFR, Title 34, Sec. 80.21 LEA's demonstrate the ability to minimize the time elapsing between the receipt and disbursement of migrant funds (Cash Management). LEA's must promptly pay the federal agency any interest greater than \$100 per year that they earned on the cash advances. LEA's must minimize the time between the receipt and disbursement of the federal migrant funds. (CFR Section. 80.20 [b][7])
- 25. Operating agencies agree to repay the California Department of Education any amounts of Title I funds determined to be expended for non-approvable purposes or in violation of federal or state laws and regulations. (34 CFR 80.51)



- 26. Operating agencies agree to cooperate with the Inspector General and his/her representatives in the conduct of audits authorized by the Inspector General Act of 1978. Cooperation shall include providing access to records and personnel for the purpose of obtaining clarifications, explanations, and other related information. (34 CFR 80.42 and 80.51)
- 27. Operating agencies agree to expend MEP funds solely on the basis of activities and functions described in regional applications and district service agreements approved by the California Department of Education.
- 28. Operating agencies agree to keep fiscal records and make fiscal accounting reports for the MEP using forms and procedures developed by the California Department of Education.

#### Comparability

- 29. The local educational agencies (LEAs) may receive funds under Title I Comparability Section 1120 (A)(c) of NCLB (Public Law 107-110), only if State and local funds will be used in participating schools to provide services that, taken as a whole, are at least comparable to services that the LEA is providing in schools not receiving Title I, Part A or Migrant Education Program funds. A LEA may determine comparability on a district wide basis or on a grade span basis if the LEA files with the state educational agency (SEA) a written assurance that it has established and implemented:
  - a. A LEA-wide salary schedule
  - b. A policy to ensure equivalence among schools in teachers, administrators, and other staff
  - c. A policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies. (20 U.S.C. 6321[c] PL 103-382, PL 103-382, Title XIV, Section 14101[10] and Section 14501[a])
- 30. The LEA may also use other measures to determine comparability such as comparing the average number of students per instructional staff or the average staff salary per student in each school receiving Title I, Part A or MEP funds with those in schools that do not receive Title I, Part A or MEP funds. If all the schools are served by Title I, Part A or MEP, a LEA must use state and local funds to provide services that, taken as a whole, are substantially comparable in each school. (20 U.S.C. 6321[c], PL 103-382, Section 1120[A]PL 103-382, Title XIV, Section 14101 [10] and Section 14501 [a])
- 31. The LEA may exclude schools with fewer than 100 students from its comparability determinations. The comparability requirements do not apply to an LEA that has only one school for each grade span. (20 U.S.C. 6321[c] PL 103-382, Section 1120[A] PL 103-382, Title XIV, Section 14101[10] and Section 14501[a])
- 32. The LEA has developed procedures for complying with comparability requirements and must maintain records that are updated biennially documenting compliance with those requirements. (20 U.S.C. Section 6321[c])
- 33. The LEA is required by federal regulations to develop procedures and maintain records that are updated biennially to document compliance with requirements in Section 1120A(c).

- 34. Annual documentation of implementation should include, but not limited to, calculations, a process or procedure that demonstrates how staff were distributed or assigned
- 35. The LEA's Failure to comply with the requirements may result in the loss of Title I funds and/or Migrant Education funds.

#### **Migrant State Assurances**

#### Operation of Regional Offices

- 1. The regional offices of the MEP agree to render services and/or reimburse school districts for services approved in district service agreements in accordance with state and federal laws and administrative directives from the U.S. Department of Education and the California Department of Education (*EC* 54444 and 54444.1)
- 2. Each regional office is responsible for, but not limited to, the provision of the following services:
  - a. Funding to districts operating under service agreements
  - b. Technical assistance to districts operating under service agreements
  - c. Interagency coordination to improve services available to eligible migrant children and their families
  - d. Training for the parents and members of district, regional, and school parent advisory councils
  - e. Professional development services for migrant education staff at the school and district levels
  - f. Direct services to migrant children and their families pursuant to district service agreements. (EC 54444.4[c])

#### Sub Grantee

- 3. It is agreed that "Operating agency" means a local educational agency operating under a sub grant of state migrant education funding pursuant to a special arrangement with the department to directly implement the State's migrant education program or projects (A regional office is a local education agency to which the State Education Agency [SEA] makes a sub grant under this part.) (EC 54441[e] and 20 USC 6399)
- 4. The operating agency will review and recommend, in coordination with the SEA, the approval of the District Service Agreements. The operating agency's review process will be in accordance with SEA procedures to identify and address the unique needs of Migrant children and their families. (EC 54444 [a] and 54444.1[a][d][e])
- 5. The SEA will review and recommend approval of the operating agency Regional (Direct Funded) Application. The operating agency's review process will be in accordance with SEA procedures (*EC* 54444.1[a][d][e])



#### Service Priorities

6. LEAs agree to establish service priorities for migrant children as established in state and federal laws, the U.S. Department of Education, and the California department of Education (EC 54444 and 54444.1)

#### **Summer School Services**

7. Operating agencies agree to conduct summer school programs for eligible migrant students according to the provisions contained in this chapter. (*EC* 54444.3[a])

#### Articulation and Coordination

- 8. Operating agencies agree to operate programs and services for migrant children and their families, which are articulated and coordinated with existing resources from school districts and other state and federal programs. (*EC* 54443.1[c][10])
- 9. Operating agencies will solicit and make provisions for the active participation of the parents and guardians of eligible migrant students, including but not limited to, review and comment on the annual program application by the members of the appropriate advisory councils (*EC* 54444.2)

#### Staff Development and Support

- 10. Operating agencies agree to provide adequate professional support to staff serving migrant children and their families. Support must include, but is not limited to, training opportunities, materials, counseling, program review, and leadership. (*EC* 54444.4[b][3])
- 11. Operating agencies agree to develop and submit to the California Department of Education, professional development plans which address the needs of staff that serve migrant children and their families (*EC* 54444.1[e])

#### Parent Advisory Councils (PACs)

- 12. Operating agencies agree to establish and operate parent advisory councils in accordance with federal and state laws and regulations, such that:
  - a. The membership of each regional parent advisory council shall be comprised of members who are knowledgeable of the needs of migrant children.
  - b. Membership shall be elected by the parents of migrant children currently enrolled in the operating agencies programs.
  - c. The composition of the council shall be determined by the migrant parents at a general meeting to which all parents of migrant children currently enrolled in the program shall be invited.
  - d. Parents shall be informed, in a language they understand, that the parents have the sole authority to decide on the composition of the council.
  - e. All parent candidates for the council shall be nominated by migrant parents,



- f. All community candidates shall be nominated by the migrant parents.
- g. All non-parent candidates shall be nominated by the groups they represent (i.e., teachers by teachers, administrators by administrators, other school personnel by other school personnel, and pupils by pupils.
- h. Each parent advisory council shall hold meetings on a regular basis during the operation of the regular program, but not less than six times during the year.
- i. At least two-thirds of the members of each parent advisory council shall be the parents of migrant children. (EC 54444.1[d] and 54444.2)
- 13. All other responsibilities required under other state and federal laws and regulations. (*EC* 54444.1 and 54444.4) Sec. 1304[c][3][A][B] NCLB)

#### **Direct Funded Districts**

- 14. A biennial vote (every other year) by the parent advisory council (PAC) of a directly funded district, to approve the participation of that district in the directly funded program, including the approval of a majority of the members who are the parents of migrant children. (*EC* 54444.1[c])
- 15. Operating agencies agree to provide each member of an appropriate advisory council, upon request, with a copy of all applicable state and federal laws, regulations, guidelines, audit reports, monitoring reports, and evaluation reports. (*EÇ* 54444.2[a][3])
- 16. Operating agencies agree to offer training programs to members of appropriate advisory councils to enable them to carry out their responsibilities. Training programs shall be developed in consultation with the members and include as appropriate, materials and sessions in a language understandable to each member. (*EC* 54444.2[a][4] and 54444.4[c][4])
- 17. Operating agencies agree to provide information regarding the MEP to parents and guardians of migrant children. (EC 5444.4 [b][2])

#### **Evaluation Reports**

18. Operating agencies agree to submit evaluation reports, including information on pupil progress, overall program effectiveness, and quality control as required by state and federal laws and U.S. Department of Education directives (*EC* 54443.1[g])

#### Fiscal Procedures

19. Operating agencies agree to adhere to fiscal procedures and submit fiscal reports as required by the California Department of Education (*EÇ* 54444.1[A][5])

Name of Applicant: Marvsville Joint Unified School District

Region/District: Region 2/ Marysville Joint Unified School District

Printed Name of Authorized Representative: Gay S. Todd, Ed.D.	
Signature:	Date:



PAGE 02

MJUSD Personnel Dept.

RECEIVED

Trinity M. Counts

May 7, 2014

Ramiro Carreon Marysville Joint USD 1919 B Street Marysville, CA 95901

Dear Ramiro Carreon,

This letter is to inform you and MJUSD, my last day with Lindhurst High School will be June 13, 2014.

After ten years in the district I have grown and learned as much as I could from each opportunity given to me. The students at Lindhurst mean the world to me and I know they are in capable hands. My choice to find a teaching position elsewhere was prompted by the need for me to be more available for my own children and so I have accepted a position at a new site which is closer to home. Lindhurst High School will always be like a second home and I will miss it. However, new opportunities and continued learning of the educational structure await me at my next adventure.

If ever I can be of service to the district and my family constraints are no longer there, I would welcome the opportunity.

Trinity M. Counts

Always a Blazer,

Math Educator

May 9, 2014

To Whom it May Concern,

MJUSD Personnel Depr. MAY 9 2014

RECEIVED!

I am writing to inform you that I will be resigning from my position as a Language Arts teacher for Yuba Gardens Intermediate School when my contract for the 2013/2014 year ends.

Thank you for the opportunity to work in the Marysville Joint Unified School District.

If I can be of any help during this transition, please let me know.

Sincerely,

Anya Derr

Anya Derr

(916) 580-8559

Msanya\_75@yahoo.com

Personnel Dept.

MAY 1 2 2014

May 9, 2014

RECEIVED

Dear Mr. Jed Nunes:

Cc: To whom it may concern,

I regret to inform you that I am resigning from my position as a Speech Language Pathologist with Marysville Joint Unified School District. My last day of employment will be June 13, 2014.

I will be working for Yuba City Unified School District has a Speech Language Pathologist in the Preschool Intervention Program and look forward to the new direction of my career, even though I will miss my job and all of the staff at Marysville Joint Unified School District.

Thank you for the support and the opportunities that you have provided me during the last two years. I have enjoyed my tenure with the district.

I wish you and all of the staff the best. I do hope our paths cross again in the future.

Sincerely,

Sheena Shevon Fetters

Ignacio P Arteaga

6068 Griffith Ave

Marysville CA 95901



Ramiro Carrion and Board of Trustees

**Assistant Superintendent of Personal Services** 

**MJUSD** 

1919 B Street

Marysville CA 95901

Dear Ramiro Carrion and Board of Trustees:

I am writing to inform you that I will be resigning of my current Custodian position at Ella School. My last day of work will be May 31, 2014.

Thank you very much for the opportunity you gave me to be part of the MJUSD staff.

Please acknowledge this Letter of Resignation and know that I will do my best to ensure a smooth transition. Again Thank You.

Sincerely Ignacio alteaga

Ignacio P Arteaga

MJUSD Personnel Dept

# Susan Di Fiore casadesusan@comcast.net

May 5, 2014

Mr. Bob Eckardt, Principal Lindhurst High School 4446 Olive Avenue Olivehurst, CA 95946

Re:

Retirement

Dear Bob,

Please accept this as formal notice of my resignation from the position of Attendance Clerk as of June 18, 2014.

While I am looking forward to my retirement, I am sorry to leave, and I want to thank you for the opportunity to work at Lindhurst, which I have found enjoyable and fulfilling.

Sincerely,

Susan Di Fiore

Valarie "Joey" Hendrix 786 Country Club Road Olivehurst, CA 95961 February 26, 2014

Mr. Ramiro Carreon Assistant Superintendent of Personnel Services Marysville Joint Unified School District 1919 B Street Marysville, CA 95901

Dear Mr. Carreon,

Please accept this letter as official notice of my intent to retire from the position of secretary at North Marysville High School effective June 30, 2014. Thank you for the opportunity to serve the students, parents and community of the Marysville School District since 1990. The friendships and experience I have gained have been invaluable however, it is now time to enjoy having more free time with my family and enjoying life.

Sincerely, Walarie Hendrie AKA: July

MJUSD

Personnel Dept.

FEB 2 7 2014

RECEIVED

**Brooke Mullinix** 

P.O Box 603

Olivehurst, CA 95961

April 28, 2014

Dear Mr. Carreon,

Personnel Dept.
MAY 1 201

RECEIVED

I am writing to notify you I am resigning from my position as Student Support Specialist. My last day will be June 13<sup>th</sup> 2014. I have been accepted at California State University of Northridge, and will be leaving to further my education.

I would like to thank Mrs. Segner for giving me this opportunity. Cedar Lane was a great place to work. I enjoyed working with the students and the staff.

Sincerely,

Brooke Mullinix.

Brooke mulling

#### Linda Elementary School Shady Creek Donations

Austin, Kim - \$20 Bird-McMains, Gayla - \$20 Blackshere, Cathy - \$20 Brown's Gas Company - \$3,160.50 Burrow, Roxanne - \$75 Cisneros, Gina - \$100 Fetters, Sheena - \$75 Gerhardt, Jennifer - \$100 Gonzalez, Lita - \$100 Harrison, Coco - \$60 Hart, Judith - \$257 Job's Daughters Bethel - \$100 Klinghardt, Elizabeth - \$400 Lavy, Tin - \$100 Liberty Chapter of DeMolay - \$200 Nicolaus Lodge No. 129 F. & A. M. - \$200 Nielsen, Jackie - \$20 Porter-Kinney, Linda - \$200 Roberts, Norman - \$50 Sanchez, Debbie - \$20 Sether Roofing and Construction - \$100 Smith, Edmund & Barbara - \$100 Swann Randall - \$70 Western Landscape, Inc. - \$200

**TOTAL DONATIONS = \$5,747.50** 

# Marysville Joint Unified School District Actuarial Study of Retiree Health Liabilities As of February 1, 2014

Prepared by: Total Compensation Systems, Inc.

Date: March 4, 2014

#### **Total Compensation Systems, Inc.**

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#### Marysville Joint Unified School District Actuarial Study of Retiree Health Liabilities

#### PART I: EXECUTIVE SUMMARY

#### A. Introduction

Marysville Joint Unified School District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of February 1, 2014 (the valuation date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2014. If the report will first be used for a different fiscal year, the numbers will need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under Governmental Accounting Standards Board (GASB) Standards 25/27.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Marysville Joint USD to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Marysville Joint USD to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 43 and 45 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 43 and 45, as appropriate, Marysville Joint USD should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 43 and 45 compliance.

This actuarial report includes several estimates for Marysville Joint USD's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to Marysville Joint USD in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. As requested, we also separated results by the following employee classifications: Certificated Management, Certificated, Classified Management, Operating Engineers and Supervisors. We estimated the following:

- the total liability created. (The actuarial present value of total projected benefits or APVTPB)
- the ten year "pay-as-you-go" cost to provide these benefits.
- the "actuarial accrued liability (AAL)." (The AAL is the portion of the APVTPB attributable to employees' service prior to the valuation date.)



#### **Total Compensation Systems, Inc.**

- the amount necessary to amortize the UAAL over a period of 30 years.
- the annual contribution required to fund retiree benefits over the working lifetime of eligible employees (the "normal cost").
- The Annual Required Contribution (ARC) which is the basis of calculating the annual OPEB cost and net OPEB obligation under GASB 43 and 45.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Normal costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

#### **B.** General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning February 1, 2014 to be \$1,010,167 (see Section IV.A.). The "pay-as-you-go" cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning February 1, 2014 (the normal cost) is \$794,442. This normal cost would increase each year based on covered payroll. Had Marysville Joint USD begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated to be \$13,597,093. This amount is called the "actuarial accrued liability" (AAL). The remaining unamortized balance of the initial unfunded AAL (UAAL) is \$17,154,848. This leaves a "residual" AAL of *negative* \$3,557,755.

We calculated the annual cost to amortize the residual unfunded actuarial accrued liability using a 4.75% discount rate. We used an open 30 year amortization period. The current year cost to amortize the residual unfunded actuarial accrued liability is *negative* \$224,884.

Combining the normal cost with both the initial and residual UAAL amortization costs produces an annual required contribution (ARC) of \$1,782,726. The ARC is used as the basis for determining expenses and liabilities under GASB 43/45. The ARC is used in lieu of (rather than in addition to) the "pay-as-you-go" cost.

We based all of the above estimates on employees as of January, 2014. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

#### C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

			<b>Operating</b>	
	Certificated	<b>Management</b>	<b>Engineers</b>	<b>Supervisors</b>
Benefit types provided	Medical only	Medical only	Medical only	Medical only
<b>Duration of Benefits</b>	To age 65	To age 65	To age 65	To age 65
Required Service	15 years	15 years	25 years	20 years
Minimum Age	55	55	60	60
Dependent Coverage	Yes	Yes	Yes	Yes
District Contribution %	100%	100%	100%	100%
District Cap	None	None	None	None

#### D. Recommendations

It is outside the scope of this report to make specific recommendations of actions Marysville Joint USD should take to manage the substantial liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Marysville Joint USD's practices, it is possible that Marysville Joint USD is already complying with some or all of our recommendations.

- We recommend that Marysville Joint USD inventory all benefits and services provided to retirees whether contractually or not and whether retiree-paid or not. For each, Marysville Joint USD should determine whether the benefit is material and subject to GASB 43 and/or 45.
- We recommend that Marysville Joint USD conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no <u>less</u> frequently than every two years, as required under GASB 43/45.
- We recommend that the District communicate the magnitude of these costs to employees and include employees in discussions of options to control the costs.
- Under GASB 45, it is important to isolate the cost of retiree health benefits. Marysville Joint USD should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 even on a retiree-pay-all basis all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Marysville Joint USD should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Marysville Joint USD should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Marysville Joint USD's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a

#### **Total Compensation Systems, Inc.**

list of assumptions and concerns.) For example, Marysville Joint USD should maintain a retiree database that includes — in addition to date of birth, gender and employee classification — retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Marysville Joint USD to maintain employment termination information — namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

Respectfully submitted,

Geoffrey L. Kischuk, FSA, MAAA, FCA

Consultant

Total Compensation Systems, Inc.

(805) 496-1700

#### PART II: BACKGROUND

#### A. Summary

Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in 2004 Accounting Standards 43 and 45 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees).

#### B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an "actuarial cost method."

Under most actuarial cost methods, there are two components of actuarial cost - a "normal cost" and amortization of something called the "unfunded actuarial accrued liability." Both accounting standards and actuarial standards usually address these two components separately (though alternative terminology is sometimes used).

The normal cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. This report will not discuss differences between actuarial cost methods or their application. Instead, following is a description of a commonly used, generally accepted actuarial cost method that will be permitted under GASB 43 and 45. This actuarial cost method is called the "entry age normal" method.

Under the entry age normal cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the normal cost. Under GASB 43 and 45, normal cost can be expressed either as a level dollar amount or a level percentage of payroll.

The normal cost is determined using several key assumptions:

- The current *cost of retiree health benefits* (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the normal cost.
- The "trend" rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the normal cost. A "cap" on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing normal costs.
- Mortality rates varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce normal costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce normal costs. Employment termination can vary considerably between public agencies.
- The *service requirement* reflects years of service required to earn full or partial retiree benefits.

While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

- Retirement rates determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase normal costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The *discount rate* estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets. For example, employer funds earning money market rates in the county treasury are likely to earn far less than an irrevocable trust containing a diversified asset portfolio including stocks, bonds, etc. A higher discount rate can dramatically lower normal costs. GASB 43 and 45 require the interest assumption to reflect likely *long term* investment return.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. The actuary selects the assumptions which - taken together - will yield reasonable results. It's not necessary (or even possible) to predict individual assumptions with complete accuracy.

If all actuarial assumptions are exactly met and an employer expensed the normal cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the actuarial accrued liability or AAL. The excess of AAL over the actuarial value of plan assets is called the unfunded actuarial accrued liability (or UAAL). Under GASB 43 and 45, in order for assets to count toward offsetting the AAL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The actuarial accrued liability (AAL) can arise in several ways. At inception of GASB 43 and 45, there is usually a substantial UAAL. Some portion of this amount can be established as the "transition obligation" subject to certain constraints. UAAL can also increase as the result of operation of a retiree health plan - e.g., as a result of plan changes or changes in actuarial assumptions. Finally, AAL can arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 43 and 45, employers have several options on how the UAAL can be amortized as follows:

- ➤ The employer can select an amortization period of 1 to 30 years. (For certain situations that result in a reduction of the AAL, the amortization period must be at least 10 years.)
- > The employer may apply the same amortization period to the total combined UAAL or can apply different periods to different components of the UAAL.
- > The employer may elect a "closed" or "open" amortization period.
- > The employer may choose to amortize on a level dollar or level percentage of payroll method.



#### PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

#### A. Introduction.

We calculated the actuarial present value of projected benefits (APVPB) separately for each employee. We determined eligibility for retiree benefits based on information supplied by Marysville Joint USD. We then selected assumptions for the factors discussed in the above Section that, based on plan experience and our training and experience, represent our best prediction of future plan experience. For each employee, we applied the appropriate factors based on the employee's age, sex and length of service.

We summarized actuarial assumptions used for this study in Appendix C.

#### B. Medicare

The extent of Medicare coverage can affect projections of retiree health costs. Because District-paid benefits end at or before age 65, Medicare integration methods have a minimal impact on retiree health costs and liabilities.

#### C. Liability for Retiree Benefits.

For each employee, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Marysville Joint USD uses contribution caps, the influence of the trend factor is further reduced.

We multiplied each year's projected cost by the probability that premium will be paid; i.e. based on the probability that the employee is living, has not terminated employment and has retired. The probability that premium will be paid is zero if the employee is not eligible. The employee is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's premium cost and the probability that premium will be paid equals the expected cost for that year. We discounted the expected cost for each year to the valuation date February 1, 2014 at 4.75% interest.

Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any current retirees, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the APVPB for all employees to get the actuarial present value of total projected benefits (APVTPB). The APVTPB is the estimated present value of all future retiree health benefits for all **current** employees and retirees. The APVTPB is the amount on February 1, 2014 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last current employee or retiree dies or reaches the maximum eligibility age.

Actuarial Present Value of Total Projected Benefits at February 1, 2014

		Certificated		Classified	Operating	
	Total	Management	Certificated	Management	Engineers	Supervisors
Active: Pre-65	\$19,207,569	\$3,982,714	\$8,262,815	\$997,323	\$5,242,852	\$721,865
Post-65	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$19,207,569	\$3,982,714	\$8,262,815	\$997,323	\$5,242,852	\$721,865
Retiree: Pre-65	\$2,785,381	\$556,701	\$1,840,248	\$0	\$355,133	\$33,299
Post-65	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,785,381	\$556,701	\$1,840,248	\$0	\$355,133	\$33,299
Grand Total	\$21,992,950	\$4,539,415	\$10,103,063	\$997,323	\$5,597,985	\$755,164
Subtotal Pre-65	\$21,992,950	\$4,539,415	\$10,103,063	\$997,323	\$5,597,985	\$755,164
Subtotal Post-65	\$0	\$0	\$0	\$0	\$0	\$0

The APVTPB should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVTPB is used to develop expense and liability figures. To do so, the APVTFB is divided into two parts: the portions attributable to service rendered prior to the valuation date (the past service liability or actuarial accrued liability under GASB 43 and 45) and to service after the valuation date but prior to retirement (the future service liability).

The past service and future service liabilities are each funded in a different way. We will start with the future service liability which is funded by the normal cost.

#### D. Cost to Prefund Retiree Benefits

#### 1. Normal Cost

The average hire age for eligible employees is 32. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 28 years (assuming an average retirement age of 60). We applied an "entry age normal" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated normal cost.

Normal Cost Year Beginning February 1, 2014

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		Certificated		Classified			
	Total	Management	Certificated	Management	Engineers	Supervisors	
# of Employees	647	44	391	14	170	28	
Per Capita Normal Cost							
Pre-65 Benefit	N/A	\$4,208	\$690	\$2,834	\$1,568	\$1,188	
Post-65 Benefit	N/A	\$0	\$0	\$0	\$0	\$0	
First Year Normal Cost							
Pre-65 Benefit	\$794,442	\$185,152	\$269,790	\$39,676	\$266,560	\$33,264	
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$794,442	\$185,152	\$269,790	\$39,676	\$266,560	\$33,264	

Accruing retiree health benefit costs using normal costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This normal cost would increase each year based on covered payroll.

#### 2. Amortization of Unfunded Actuarial Accrued Liability (UAAL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the normal cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the actuarial accrued liability (AAL). We calculated the AAL as the APVTPB minus the present value of future normal costs.

The initial UAAL was amortized using a closed amortization period of 30 years. The District can amortize the remaining or residual UAAL over many years. The table below shows the annual amount necessary to amortize the UAAL over a period of 30 years at 4.75% interest. (Thirty years is the longest amortization period allowable under GASB 43 and 45.) GASB 43 and 45 will allow amortizing the UAAL using either payments that stay the same as a dollar amount, or payments that are a flat percentage of covered payroll over time. The figures below reflect the flat dollar amount method.

Actuarial Accrued Liability as of February 1, 2014

		Certificated		Classified	Operating	
	Total	Management	Certificated	Management	Engineers	Supervisors
Active: Pre-65	\$10,811,712	\$1,810,187	\$5,197,819	\$652,638	\$2,733,391	\$417,677
Post-65	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$10,811,712	\$1,810,187	\$5,197,819	\$652,638	\$2,733,391	\$417,677
Retiree: Pre-65	\$2,785,381	\$556,701	\$1,840,248	\$0	\$355,133	\$33,299
Post-65	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal	\$2,785,381	\$556,701	\$1,840,248	\$0	\$355,133	\$33,299
Subtot Pre-65	\$13,597,093	\$2,366,888	\$7,038,067	\$652,638	\$3,088,524	\$450,976
Subtot Post-65	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$13,597,093	\$2,366,888	\$7,038,067	\$652,638	\$3,088,524	\$450,976
Unamortized Initial UAAL	\$17,154,848					
Plan assets at 1/31/14	\$0					
Residual UAAL	(\$3,557,755)	•				
Residual UAAL Amortization at 4.75% over 30 Years	(\$224,884)					

#### 3. Annual Required Contributions (ARC)

If the District determines retiree health plan expenses in accordance with GASB 43 and 45, costs will include both normal cost and one or more components of UAAL amortization costs. The sum of normal cost and UAAL amortization costs is called the Annual Required Contribution (ARC) and is shown below.

# Annual Required Contribution (ARC) Year Beginning February 1, 2014

	Total
Normal Cost	\$794,442
Initial UAAL Amortization	\$1,213,168
Residual UAAL Amortization	(\$224,884)
ARC	\$1,782,726

The normal cost remains as long as there are active employees who may some day qualify for District-paid retiree health benefits. This normal cost would increase each year based on covered payroll.

#### 4. Other Components of Annual OPEB Cost (AOC)

Expense and liability amounts may include more components of cost than the normal cost plus amortization of the UAAL. This will apply to employers that don't fully fund the Annual Required Cost (ARC) through an irrevocable trust.

- The annual OPEB cost (AOC) will include assumed interest on the net OPEB obligation (NOO). The annual OPEB cost will also include an amortization adjustment for the net OPEB obligation. (It should be noted that there is no NOO if the ARC is fully funded through a qualifying "plan".)
- The net OPEB obligation will equal the accumulated differences between the (AOC) and qualifying "plan" contributions.

# PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project ten year cash flow under the retiree health program. Because these cash flow estimates reflect average assumptions applied to a relatively small number of employees, estimates for individual years are **certain** to be **in**accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District share of retiree health premiums.

Year Beginning		Certificated		Classified	Operating	
February 1	Total	Management	Certificated	Management	Engineers	Supervisors
2014	\$1,010,167	\$112,138	\$732,606	\$5,104	\$139,890	\$20,429
2015	\$966,625	\$124,301	\$664,582	\$10,209	\$142,874	\$24,659
2016	\$904,504	\$148,064	\$545,082	\$21,915	\$170,033	\$19,410
2017	\$912,483	\$148,505	\$539,979	\$31,402	\$174,117	\$18,480
2018	\$939,955	\$159,097	\$517,904	\$40,491	\$197,665	\$24,798
2019	\$909,282	\$190,987	\$475,688	\$45,066	\$176,137	\$21,404
2020	\$881,407	\$157,897	\$485,833	\$57,304	\$154,043	\$26,330
2021	\$871,607	\$167,290	\$497,344	\$51,307	\$129,848	\$25,818
2022	\$915,376	\$216,568	\$447,183	\$72,333	\$148,607	\$30,685
2023	\$1,018,796	\$172,027	\$470,714	\$104,097	\$237,070	\$34,888

#### PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 43/45 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.

We recommend Marysville Joint USD take the following actions to ease future valuations.

We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

#### PART VI: APPENDICES

# **APPENDIX A: MATERIALS USED FOR THIS STUDY**

We relied on the following materials to complete this study.

- > We used paper reports and digital files containing employee demographic data from the District personnel records.
- > We used relevant sections of collective bargaining agreements provided by the District.

# APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation. Following is a brief summary of the impact of some of the more critical assumptions.

- 1. Where actuarial assumptions differ from expected experience, our estimates could be overstated or understated. One of the most critical assumptions is the medical trend rate. The District may want to commission further study to assess the sensitivity of liability estimates to our medical trend assumptions. For example, it may be helpful to know how liabilities would be affected by using a trend factor 1% higher than what was used in this study. There is an additional fee required to calculate the impact of alternative trend assumptions.
- 2. We used an "entry age normal" actuarial cost method to estimate the actuarial accrued liability and normal cost. GASB allows this as one of several permissible methods under GASB45. Using a different cost method could result in a somewhat different recognition pattern of costs and liabilities.

#### APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Marysville Joint USD to understand that the appropriateness of all selected actuarial assumptions and methods are Marysville Joint USD's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 43 and 45, applicable actuarial standards of practice, Marysville Joint USD's actual historical experience, and TCS's judgment based on experience and training.

#### **ACTUARIAL METHODS AND ASSUMPTIONS:**

<u>ACTUARIAL COST METHOD:</u> Entry age normal. The allocation of OPEB cost is based on years of service. We used the level percentage of payroll method to allocate OPEB cost over years of service.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The present value of future benefits and present value of future normal costs are determined on an employee by employee basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the normal cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees).

<u>AMORTIZATION METHODS:</u> We used a level dollar, closed 30 year amortization period for the initial UAAL. We used a level dollar, open 30 year amortization period for any residual UAAL.

<u>SUBSTANTIVE PLAN:</u> As required under GASB 43 and 45, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Marysville Joint USD regarding practices with respect to employer and employee contributions and other relevant factors.

#### **ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

<u>INFLATION</u>: We assumed 2.75% per year.

<u>INVESTMENT RETURN / DISCOUNT RATE</u>: We assumed 4.75% per year. This is based on assumed long-term return on employer assets.. We used the "Building Block Method" as described in ASOP 27 Paragraph 3.6.2. Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

<u>PAYROLL INCREASE</u>: We assumed 2.75% per year. This assumption applies only to the extent that either or both of the normal cost and/or UAAL amortization use the level percentage of payroll method. For purposes of applying the level percentage of payroll method, payroll increase must not assume any increases in staff or merit increases.

<u>ACTUARIAL VALUE OF PLAN ASSETS (AVA):</u> There were no plan assets on the valuation date.

# **NON-ECONOMIC ASSUMPTIONS:**

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35).

#### **MORTALITY**

Employee Type	Mortality Tables
Certificated	2009 CalSTRS Mortality
Miscellaneous	2009 CalPERS Mortality for Miscellaneous Employees

#### RETIREMENT RATES

Employee Type	Retirement Rate Tables
Certificated	2009 CalSTRS Retirement Rates
Miscellaneous	2009 CalPERS Retirement Rates for School Employees

#### **VESTING RATES**

Employee Type	Vesting Rate Tables
Certificated	100% at 15 Years of Service
Classified Management	100% at 15 Years of Service
Operating Engineers	100% at 25 Years of Service
Supervisors	100% at 20 Years of Service

#### COSTS FOR RETIREE COVERAGE

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

Employee Type	Future Retirees Pre-65	Future Retirees Post-65	
Certificated	\$13,037		
Certificated Management	\$25,961		
Classified Management	\$25,961		
Operating Engineers	\$20,054		
Supervisors	\$16,764		

#### **PARTICIPATION RATES**

Employee Type	<65 Non-Medicare Participation %	65+ Medicare Participation %	
Certificated	100%		
Miscellaneous	100%		

#### **TURNOVER**

Employee Type	Turnover Rate Tables	
Certificated	2009 CalSTRS Termination Rates	
Miscellaneous	2009 CalPERS Termination Rates for School Employees	

#### SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

#### SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

# AGING FACTORS

Attained Age	Medical Annual Increases	
50-64	3.5%	
65-69	3.0%	
70-74	2.5%	
75-79	1.5%	
80-84	0.5%	
85+	0.0%	

# APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

# **ELIGIBLE ACTIVE EMPLOYEES**

		Certificated		Classified	Operating	
Age	Total	Management	Certificated	Management	Engineers	Supervisors
Under 25	13	1	7	0	2	3
25-29	52	2	30	0	14	6
30-34	91	6	62	3	19	1
35-39	110	6	76	2	24	2
40-44	107	10	59	2	33	3
45-49	89	8	39	2	33	7
50-54	84	7	49	3	23	2
55-59	67	3	45	2	15	2
60-64	34	1	24	0	7	2
55 and older	0	0	0	0	0	0
Total	647	44	391	14	170	28

# **ELIGIBLE RETIREES**

		Certificated		Classified	Operating	
Age	Total	Management	Certificated	Management	Engineers	Supervisors
Under 50	0	0	0	0	0	0
50-54	0	0	0	0	0	0
55-59	11	3	8	0	0	0
60-64	59	1	50	0	7	1
65-69	4	0	4	0	0	0
70-74	0	0	0	0	0	0
75-79	0	0	0	0	0	0
80-84	0	0	0	0	0	0
85-89	0	0	0	0	0	0
00 and older	0	0	0	0	0	0
Total	74	4	62	0	7	1

#### APPENDIX E: CALCULATION OF GASB 43/45 ACCOUNTING ENTRIES

This report is to be used to calculate accounting entries rather than to provide the dollar amount of accounting entries. How the report is to be used to calculate accounting entries depends on several factors. Among them are:

- 1) The amount of prior accounting entries;
- 2) Whether individual components of the ARC are calculated as a level dollar amount or as a level percentage of payroll;
- 3) Whether the employer using a level percentage of payroll method elects to use for this purpose projected payroll, budgeted payroll or actual payroll;
- 4) Whether the employer chooses to adjust the numbers in the report to reflect the difference between the valuation date and the first fiscal year for which the numbers will be used.

To the extent the level percentage of payroll method is used, the employer should adjust the numbers in this report as appropriate to reflect the change in OPEB covered payroll. It should be noted that OPEB covered payroll should only reflect types of pay generating pension credits for plan participants. Please note that plan participants do not necessarily include all active employees eligible for health benefits for several reasons. Following are examples.

- 1) The number of hours worked or other eligibility criteria may differ for OPEB compared to active health benefits;
- There may be active employees over the maximum age OPEB are paid through. For example, if an OPEB plan pays benefits only to Medicare age, any active employees currently over Medicare age are not plan participants;
- 3) Employees hired at an age where they will exceed the maximum age for benefits when the service requirement is met are also not plan participants.

Finally, GASB 43 and 45 require reporting covered payroll in RSI schedules regardless of whether any ARC component is based on the level percentage of payroll method. This report does not provide, nor should the actuary be relied on to report covered payroll.

GASB 45 Paragraph 26 specifies that the items presented as RSI "should be calculated in accordance with the parameters." The RSI items refer to Paragraph 25.c which includes annual covered payroll. Footnote 3 provides that when the ARC is based on covered payroll, the payroll measure may be the projected payroll, budgeted payroll or actual payroll. Footnote 3 further provides that comparisons between the ARC and contributions should be based on the same measure of covered payroll.

At the time the valuation is being done, the actuary may not know which payroll method will be used for reporting purposes. The actuary may not even know for which period the valuation will be used to determine the ARC. Furthermore, the actuary doesn't know if the client will make adjustments to the ARC in order to use it for the first year of the biennial or triennial period. (GASB 45 is silent on this.) Even if the actuary were to know all of these things, it would be a rare situation that would result in me knowing the appropriate covered payroll

number to report. For example, if the employer uses actual payroll, that number would not be known at the time the valuation is done.

As a result, we believe the proper approach is to report the ARC components as a dollar amount. It is the client's responsibility to turn this number into a percentage of payroll factor by using the dollar amount of the ARC (adjusted, if desired) as a numerator and then calculating the appropriate amount of the denominator based on the payroll determination method elected by the client for the appropriate fiscal year.

If we have been provided with payroll information, we are happy to use that information to help the employer develop an estimate of covered payroll for reporting purposes. However, the validity of the covered payroll remains the employer's responsibility even if TCS assists the employer in calculating it.

#### APPENDIX F: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a non-actuary understand concepts related to retiree health

valuations. Therefore, the definitions may not be actuarially accurate.

Actuarial Accrued Liability: The amount of the actuarial present value of total projected benefits attributable to

employees' past service based on the actuarial cost method used.

Actuarial Cost Method: A mathematical model for allocating OPEB costs by year of service.

Actuarial Present Value of Total

Projected Benefits: The projected amount of all OPEB benefits to be paid to current and future retirees

discounted back to the valuation date.

Actuarial Value of Assets: Market-related value of assets which may include an unbiased formula for

smoothing cyclical fluctuations in asset values.

Annual OPEB Cost: This is the amount employers must recognize as an expense each year. The annual

OPEB expense is equal to the Annual Required Contribution plus interest on the Net OPEB obligation minus an adjustment to reflect the amortization of the net

OPEB obligation.

Annual Required Contribution: The sum of the normal cost and an amount to amortize the unfunded actuarial

accrued liability. This is the basis of the annual OPEB cost and net OPEB

obligation.

Closed Amortization Period: An amortization approach where the original ending date for the amortization

period remains the same. This would be similar to a conventional, 30-year

mortgage, for example.

<u>Discount Rate:</u> Assumed investment return net of all investment expenses. Generally, a higher

assumed interest rate leads to lower normal costs and actuarial accrued liability.

Implicit Rate Subsidy: The estimated amount by which retiree rates are understated in situations where,

for rating purposes, retirees are combined with active employees.

Mortality Rate: Assumed proportion of people who die each year. Mortality rates always vary by

age and often by sex. A mortality table should always be selected that is based on

a similar "population" to the one being studied.

Net OPEB Obligation: The accumulated difference between the annual OPEB cost and amounts

contributed to an irrevocable trust exclusively providing retiree OPEB benefits and

protected from creditors.

Normal Cost: The dollar value of the "earned" portion of retiree health benefits if retiree health

benefits are to be fully accrued at retirement.

OPEB Benefits: Other PostEmployment Benefits. Generally medical, dental, prescription drug, life,

long-term care or other postemployment benefits that are not pension benefits.

Open Amortization Period: Under an open amortization period, the remaining unamortized balance is subject

to a new amortization schedule each valuation. This would be similar, for example, to a homeowner refinancing a mortgage with a new 30-year conventional mortgage

every two or three years.

Participation Rate: The proportion of retirees who elect to receive retiree benefits. A lower

participation rate results in lower normal cost and actuarial accrued liability. The

participation rate often is related to retiree contributions.

Retirement Rate: The proportion of active employees who retire each year. Retirement rates are

usually based on age and/or length of service. (Retirement rates can be used in conjunction with vesting rates to reflect both age and length of service). The more likely employees are to retire early, the higher normal costs and actuarial accrued

liability will be.

Transition Obligation: The amount of the unfunded actuarial accrued liability at the time actuarial accrual

begins in accordance with an applicable accounting standard.

Trend Rate: The rate at which the cost of retiree benefits is expected to increase over time. The

trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher normal costs and

actuarial accrued liability.

Turnover Rate: The rate at which employees cease employment due to reasons other than death,

disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce normal costs and actuarial

accrued liability.

Unfunded Actuarial

Accrued Liability: This is the excess of the actuarial accrued liability over assets irrevocably

committed to provide retiree health benefits.

Valuation Date: The date as of which the OPEB obligation is determined. Under GASB 43 and 45,

the valuation date does not have to coincide with the statement date.

Vesting Rate: The proportion of retiree benefits earned, based on length of service and,

sometimes, age. (Vesting rates are often set in conjunction with retirement rates.)

More rapid vesting increases normal costs and actuarial accrued liability.

# CHARTER

# OF THE MARYSVILLE CHARTER ACADEMY FOR THE ARTS:

5-Year Renewal (7/1/14-6/30/19)

A CALIFORNIA PUBLIC CHARTER SCHOOL

# 1. Educational Program

The Charter School is designed to be a secondary level school for students in grades seven through twelve. Its curriculum will emphasize instruction in literary, visual, and performing arts. Students will receive instruction in the core subject areas of English, math, science and social science as well as specialized instruction in a wide variety of the arts. Instruction in the core subject areas will be interdisciplinary, thematic and integrate the arts whenever feasible.

Instruction in all subject areas will primarily be through Project Based Learning. Project Based Learning is an innovative model for teaching and learning that focuses on the central concepts and principles of a discipline, involves students in problem-solving investigations and other meaningful tasks, allows students to work autonomously to construct their own knowledge and culminates in realistic products, demonstrations and presentations. Project Based Learning is a natural method for teaching the creative arts. Core subject areas will also be taught primarily through Project Based Learning. Assessment of students in all subject areas will focus on the products, portfolios and presentations created by students while including traditional evaluation methods when appropriate.

Students will learn to use and apply appropriate technology throughout the academic and creative arts curriculum. They will be taught how to operate computers and be expected to utilize computer applications effectively throughout their project based learning program. A student laptop computer checkout program will encourage students to be "anytime, anywhere learners." Students will also learn how to use other appropriate technology in all classes, from hand tools to digital cameras.

High school students will be expected to identify and develop a specific area of study within the field of creative arts. They will create an academic and career plan that includes current and future studies and applications in their area of specialty. Student academic plans will include activities that extend learning beyond the walls of the classroom and into the community.



The Charter School will serve as a vehicle for school and community connection. Charter school students will be expected to participate in local artistic endeavors such as music, dance and dramatic presentations. Students will also be expected to provide service to the community in support of artistic endeavors in schools and community organizations. Local artists will be able to teach and share their expertise in all fields of art including traditional and ethnic arts. All local ethnic populations will be encouraged to participate in all aspects of the school. Strong connections with local colleges, universities, businesses and other community partners will be established for the purpose of mutual benefit.

The Charter School will create a structure and environment for students to be able to become autonomous, cooperative and creative learners, ready for the 21st century. Students will be expected to develop skills for productive work and learn how to integrate them into lifelong learning.

# 2. <u>Measurable Pupil Outcomes</u>

Students of the Charter School will demonstrate the following skills upon promotion and graduation:

#### CORE ACADEMIC SKILLS

Appropriate age or grade-level mastery of:

- 1. Language Arts: Students will demonstrate strong reading, writing, listening, speaking, and presentation skills, in multiple forms of expression (e.g. written, oral, multimedia), with communication skills appropriate to the setting and audience. They will comprehend and critically interpret multiple forms of expression, including literature from various time periods and cultures.
- 2. Mathematics: Students will develop abilities to reason logically and to understand and apply mathematical processes and concepts, including those within arithmetic, algebra, geometry, and other mathematical subjects which the staff and Board deem appropriate.
- 3. History/Social Science: Students will understand and apply civic, historical, and geographical knowledge in order to serve as citizens in today's world of diverse cultures.
- 4. Science: Students will successfully utilize scientific research and inquiry methods to understand and apply the major concepts underlying various branches of science, which may include physics, chemistry, biology, ecology, astronomy, and earth sciences.

- 5. World Language: Students will gain proficiency in speaking, reading, writing, and listening comprehension in at least one language in addition to their native tongue. Students will understand key aspects of the culture, both past and present, of the second language.
- 6. Underlying and utilized throughout each of the above subject areas will be other core skills such as:
  - a. Critical thinking skills, e.g. problem-solving, analyzing, and applying knowledge)
  - b. The ability to effectively use technology
  - c. Creative expression through various forms of the arts, e.g. music, visual/studio arts, drams, and dance
  - d. Knowledge of pertinent issues of health and the development of physical fitness

#### LIFE-LONG LEARNING SKILLS

Students will develop skills which will enable them to pursue their own path of learning throughout their adult lives, including:

- 1. Study skills and habits, e.g. note-taking, library research skills, studying strategies
- 2. Ability to plan, initiate and complete a project
- 3. Ability to reflect on and evaluate one's own and others' learning

# SOCIAL/INTERPERSONAL SKILLS

Students will demonstrate:

- 1. Strong citizenship and leadership skills by planning and implementing projects in service to the school and greater community
- 2. Ability collaborate and work effectively with others in cooperative groups

#### LIFE SKILLS

Students will develop skills necessary for a healthy adult life, including:

- 1. Personal financial management skills, e.g. budget development, balancing check books)
- 2. Job readiness and career development skills, e.g. developing resumes, job internship skills



3. Higher education continuance skills, e.g. college applications, financial aid forms

These student exit outcomes will be further subdivided into a list of specific skills required in each of the above areas at different grade and skill levels. These specific grade and skill-level standards and graduation requirements will incorporate those included in the District board policy, administrative regulations, standards and the California State content and performance standards. The minimum course of study for a Charter School high school diploma may differ slightly from the minimum course of study for a comprehensive school diploma, as determined by board policy or district administrative regulations. Students wishing to enroll in a public university in California will have the opportunity to pursue a course of which meets the "A-F Requirements." In addition to attaining specific content area and grade/skilllevel standards, students will also demonstrate their overall progress toward promotion and graduation readiness through a series of benchmark performances at various points throughout their experience at the Charter School. Benchmarks will primarily be demonstrations of knowledge thorough portfolios and public exhibitions on at least a yearly basis and acceptable performance on these benchmark portfolios will equate to completion of a senior project required by the District.

In order to best serve our students and community, the Charter School will continue to examine and refine its list of student outcomes over time to reflect the school's mission and any changes to state or local standards that support such mission. The Charter School will submit to the District board at any time prior to expiration of the charter, a description of any changes to the above student outcomes as an amendment of the charter. The District board agrees to hear and render, where appropriate an amendment decision pursuant to the timelines and processes as specified in the Education Code Section 47605(b).

The Board will set yearly performance goals for students that clearly reflect excellence and continuous progress in all areas of assessment. At a minimum, students in the Charter School will perform as well or better than students in comparable grades in the District on the SAT9 and other STAR tests required by the State of California and other performance indicators adopted by the District. Student attendance and numbers of graduates working or enrolled in college will match or exceed those for comparable grades in the District. Drop out rates will be lower than those for District students. Performance standards and assessments for students with special needs or limited English proficiency will be adapted as appropriate to their Individual Education Plans or English proficiency levels.

# 3. Methods to Assess Pupil Progress towards Meeting Outcomes

Charter School students will be assessed in each of the **CORE ACADEMIC**, **LIFE-LONG LEARNING AND LIFE SKILL** areas by a combination of ongoing authentic assessments end of course tests adopted by the District, standardized tests, including the Stanford 9 Achievement Test and any appropriate District tests. Authentic assessments will include demonstrations, products, portfolios, presentations and public exhibitions. High school students will be required to complete the minimum course of study necessary for a District high school diploma, including a Senior Project, and must pass the required state proficiency or high school exit exams and any additional District assessments.

Students of the Charter School will be assessed in the **SOCIAL/ INTERPERSONAL SKILL** area upon completion of at least one community service project and at least two cooperative group projects that they have designed and implemented, documenting their work in a portfolio and presenting it for evaluation by the public in a community exhibition.

All Charter School students will demonstrate "academic mastery" in all of the core academic areas. For non-special needs and non-limited English language learners (ELL) students, "mastery" will be defined as grades of C or better on all culminating academic portfolios and exhibitions. Portfolios and exhibitions will be assessed according to schoolwide rubrics and District adopted standards, with input from teachers across all content areas and outside community members. "Mastery" for special needs and ELL students will be defined appropriately according to their Individualized Education Plans and English proficiency levels.

The following chart outlines how each exit outcome aligns with the curricula used to teach to it and how each outcome is assessed:



Exit Outcomes	Curricula	Assessment		
Core Academic Skills	IP. SBC, CG, CI, CC	P, E, GC, DA, SST, OTA		
Life-long Learning Skills	IP, SBC, CG, CI, CC	P, E, GC, DA, OTA P, E, GC, OTA		
Social/Interpersonal Skills	IP, CG, CU, CC	P, E, GC, OTA		
Life Skills	IP, SBC, CG, CI. CC			
Key	IP = interdisciplinary	P = portfolio		
	project	E = exhibition		
	SBC = skill-building classes	GC = graduation committee		
	CG = cooperative	DA = District assessment		
	group work	SST = state standardized		
	CI = community internship	test		
	-	OTA = ongoing teacher assessments		
	CC = college classes	499699IIICII13		

# 4. Governance Structure of the School

The Board of the District shall serve as the Board for the Charter School. Positions on the Board shall be filled through public election in accord with state and local law. The established bylaws of the Board shall govern the rules of order, offices and officers, committees and all regular functions of the Trustees. Any new bylaws needed to effectively govern the Charter School including protecting the school's mission and vision over the long term shall be developed cooperatively with the appropriate advisory bodies of the school. In considering changes in by-laws, the Board will consider the unique needs of the Charter School and how to best meet their governance needs.

The District Superintendent, or his/her designee will be responsible for the administration of the Charter School in accordance with the board policies and administrative regulations of the District. As with all schools in the District, the Superintendent will support the unique goals and priorities of Academy and develop annual performance goals for the school in accordance with



District goals and in cooperation with the goals of the School Site Council. The Superintendent or his/her designee will be responsible for the hiring, evaluation, and/or termination of all Academy personnel.

The Charter School shall form a School Site Council that will act as the primary advisory body for the school. The School Site Council will have the responsibility for establishing, monitoring and evaluating school goals in cooperation with the District Superintendent. The members of the School Site Council will consist of three (3) parents of charter school students elected by the charter school parents; five (5) members of the charter school staff elected by the charter school staff; three (3) members of the student body elected by the student body; and the principal or director of the charter school. Upon election and constitution of the School Site Council, the members will immediately draft the bylaws by which they will operate.

The Board will be responsible for charter accountability and revision. The School Site Council will be responsible for recommending to the Superintendent and Board the selection of staff, budget development, and the school calendar subject to final approval by the Board. The School Site Council for the Charter School will also encourage parents to form a parent advisory committee to help develop and adopt a set of parent involvement policies and strategies.

The District will maintain in effect general liability insurance and Board errors and omissions insurance policies.

Civil liability effects for the District shall remain the same for the Charter School as the District's liability to other schools within the District.

The Charter School will work in cooperation with the District to ensure that a free and appropriate education is provided to all students with exceptional needs.

The school intends to function as a "public school of the local educational agency that granted the charter" for purposes of providing special education and related services pursuant to Education Code Section 47641(b). During each school year in which the school operates as an arm of the District for special education purposes, the school shall pay to the District an amount of funding per unit of average daily attendance equal to the District's direct costs of providing special education and related services minus the District's revenues from all special education and transportation funding sources. In return, the District shall provide the school with all funding and/or services reasonably necessary to ensure that all students with exceptional needs who attend the school are provided a free and appropriate education.



The charter school and District shall annually and in good faith negotiate and enter into a written agreement to more clearly specify the desired mix of special education funding and services to be provided. The school shall enjoy reasonable flexibility to decide whether to receive services, funding, or some combination of both pursuant to Education Code 47646(b). The school and District shall work in good faith to document the specific terms of this relationship in an annual contract or memorandum of understanding. The Charter School will be nonsectarian in its programs, admission policies, employment practices, and all other operations consistent with all board policies and administrative regulations. Furthermore, the charter school will not charge tuition nor will it discriminate against any pupil on the basis of ethnicity, national origin, gender, or disability.

# 5. <u>Employee Qualifications</u>

The Charter School will retain or employ teaching staff who hold appropriate California teaching certificates, permits, or other documents issued by the Commission on Teacher Credentialing. These teachers will teach the core academic classes of mathematics, language arts, science, and history/social studies. These teachers will be responsible for overseeing the students' academic progress and for monitoring grading and matriculation as specified in the school's operational policies.

The Charter School may also employ or retain non-certificated instructional support staff in any case where a prospective staff member has an appropriate mix of subject matter expertise, professional experience, and the demonstrated capacity to work successfully in an instructional support capacity. Instructional support staff will not assign grades or approve student work assignments without the approval of a teacher except in non-core or non-college preparatory courses and activities. Qualifications for teachers of non-core, non-college preparatory courses will be established and approved by the Board. The Board may employ or retain non-certificated staff to provide instruction in the visual and performing arts, including but not limited to dance, music, and acting, which shall be understood to constitute non-core, non-college preparatory subjects.

The Board shall also establish qualifications for any other full-time, part-time, or temporary employee. All non-instructional staff will possess experience and expertise appropriate for their position within the school as outlined in the Charter School's staffing plan and established board policies and administrative regulations.

# 6. <u>Health and Safety Procedures</u>

The Charter School will adopt the District's health, safety and risk management policies, but may propose to the Board for adoption exceptions as

appropriate for the school. These policies, at a minimum, will address the following topics:

- A requirement that all enrolling students and staff provide records documenting immunizations to the extent required for enrollment in non-charter public schools.
- Policies and procedures for response to natural disasters and emergencies, including fires and earthquakes.
- Policies relating to preventing contact with blood-borne pathogens.
- A policy requiring that instructional and administrative staff receive training in emergency response, including appropriate "first responder" training or its equivalent.
- Policies relating to the administration of prescription drugs and other medicines.
- A policy that the school will be housed in facilities that have received Fire Marshal approval and that meet uniform building code standards.
- A policy establishing that the school functions as a drug, alcohol, and tobacco free workplace.
- A requirement that each employee of the school submit to a criminal background check and furnish a criminal record summary as required by Education Code Section 44237.

These policies will be incorporated as appropriate into the Charter School's student and staff handbooks and will be reviewed on an ongoing basis in the Charter School's staff development efforts and board policies.

# 7. The means by which the school will achieve racial and ethnic balance among its pupils, reflective of the general population residing in the District.

The Charter School will implement a student recruitment strategy that includes, but is not necessarily limited to, the following elements or strategies to ensure a racial and ethnic balance among students that is reflective of the District:

• An enrollment timeline and process that is scheduled and adopted to include a timeline that allows for a broad-based recruiting and application process.



- The development of promotional and informational material that appeals to all of the various racial and ethnic groups represented in the District.
- The appropriate development of promotional and informational materials in languages other than English to appeal to limited English proficient populations.
- The distribution of promotional and informational materials to a broad variety of community groups and agencies that serve the various racial, ethnic, and interest groups represented in the District.
- Outreach meetings in several areas of the District to reach prospective students and parents.

# 8. Admission Requirements

The Charter School will actively recruit a diverse student population from the District and surrounding areas who understand and value the school's mission and are committed to the school's instructional and operational philosophy. Admission to the school shall be open to any resident of the State of California. Prospective students and their parents or guardians will be briefed regarding the school's instructional and operational philosophy and will be given a copy or summary of the school's student-related policies.

Pupils wishing to enroll in the Charter School as 10<sup>th</sup>, 11<sup>th</sup> or 12<sup>th</sup> graders will be asked to audition and/or present a portfolio of artwork or clearly demonstrate a strong and well-defined interest in the arts.

Parents of all students will be expected to contribute a minimum number of hours of service to the school each academic year and/or take an active role in supporting the instructional process. The Board will determine the minimum number of hours required or their equivalents based on recommendations from the School Site Council.

Pupils will be considered for admission without regard to ethnicity, national origin, gender or disability. Admission of students will be administered by the Superintendent or her/his designee. In the event that the applications for enrollment in any year exceed the school's capacity, a public, random drawing will be used for admission purposes, pursuant to Education Code Section 47605.

# 9. Financial and Programmatic Audit

The Board will be responsible for contracting for an annual audit of the financial documents and practices of the Charter School consistent with state requirements and regulations. The audit will verify the accuracy of the school's



financial statements, revenue-related data collection and reporting practices, and review the school's internal controls. The audit will be conducted in accordance with generally accepted accounting principles applicable to the school. To the extent required under applicable state and federal law, the audit scope will be expanded to include items and processes specified in any applicable Office of Management and Budget Circulars. It is anticipated that the annual audit will be completed within six months of the close of the fiscal year and that a copy of the auditor's findings will be forwarded to the chief financial officer of the District. The school's audit committee will review any audit exceptions or deficiencies and report to the Board with recommendations on how to resolve them. Any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process contained in Element 15.

The Charter School will compile and provide to the District an annual performance report. This report will, at a minimum, include the following data:

- Summary data showing student progress toward the goals and outcomes specified in Element number 2 from assessment instruments and techniques listed in Element number 3.
- An analysis of whether student performance is meeting the goals specified in element number 2. This data will be displayed on a school-wide basis and disaggregated by grade level and teacher.
- A summary of major decisions and policies established by the Board during the year.
- Data on the level of parent involvement in the Charter School's governance and other aspects of the school's operations, and summary data from an annual parent and student satisfaction survey.
- Data regarding the number of staff working at the Charter School and their qualifications.
- A copy of the Charter School's health and safety policies and/or a summary of any major change to those policies during the year.
- Information demonstrating whether the Charter School implemented the means listed in charter element 7 to achieve a racially and ethnically balanced student population.
- An overview of the Charter School's admission practices during the year and data regarding the numbers of students enrolled, the number on the waiting lists, and the numbers of students expelled and/or suspended.



- Analyses of the effectiveness of the Charter School's complaint procedures and data on the number and resolution of disputes and complaints.
- Other information regarding the educational program and the administrative, legal, and governance operations of the Charter School relative to compliance with the terms of the charter generally.

# 10. Administrative Services

The Board and Superintendent or his/her designee shall provide and/or perform the administrative and supervisorial oversight tasks and duties specified and/or necessitated by this charter. These oversight services shall include, but are not necessarily limited to, the following:

- Good faith efforts to develop any needed additional agreements to clarify or implement the charter.
- Regular review, analysis, and dialogue regarding the annual performance of the school.
- Monitoring of compliance with the terms of this charter and related agreements.
- Good faith efforts to implement the dispute resolution and related processes described in Section 15 of this charter.
- Timely and good faith review of requests to renew or amend this charter as permitted under law.
- Program and personnel supervision and evaluation.
- Management of Charter School budgets, purchasing, and other management activities.

The District agrees to allow the Charter School to separately purchase goods or services-from the District or other service providers subject to the approval of the Superintendent or his/her designee. Such goods or services when provided by the District shall be made available to the charter school at cost. The specific terms and cost shall be contained in a separate, financial Memorandum of Understanding. These services and goods may include, but are not limited to, the following:

- Accounting, payroll, and fiscal support services.
- Student information, assessment, and other data processing services.

  Marysville Charter School for the Arts

- Facilities maintenance, utilities, and groundskeeping.
- Services related to serving exceptional needs or language minority students enrolled in the charter school.
- Transportation services.
- Child nutritional services.
- Categorical programs management and grant development and compliance services.
- Legal counsel and insurance services.
- Purchasing, delivery, and warehousing services.

For any property and/or facility owned by the District that the Charter School occupies, the Charter School and District shall enter into a lease agreement.

The District agrees to promptly notify the Charter School in the event that the District vacates existing space that may be appropriate for instructional purposes.

If the Charter School leases any property not owned by the District, the Charter School and the District will enter into a separate written agreement addressing the purchase of goods and/or services.

#### 11. Pupil Suspension and Expulsion

The Charter School will adopt the board policies and administrative regulations of the District related to pupil suspension and expulsion. These policies will be printed and distributed as part of the Charter School's student handbook and will clearly describe the Charter School's expectations regarding attendance, mutual respect, substance abuse, violence, safety, and work habits. Each student and his or her parent or guardian will be required to verify that they have reviewed and understand the policies prior to enrollment. Any student who engages in repeated violations of the Charter School's behavioral or academic expectations will be required to attend a meeting with the school's staff and the student's parent or guardian. The Charter School will prepare a specific, written remediation agreement outlining future student conduct expectations, timelines, and consequences for failure to meet the expectations which may include, but are not limited to, suspension or expulsion. The Superintendent or his/her designee may, pursuant to the Charter School's adopted policies, discipline and ultimately suspend students who fail to comply with the terms of a remediation agreement.

Students who habitually fail to comply with Charter School policies and/or present an immediate threat to health and safety may also be suspended and later expelled by the Board upon recommendation of the Superintendent or his/her designee. Prior to expulsion, students will be accorded due process unless the student's conduct presents an immediate threat to the health or safety of others. The Charter School will notify the District of any expulsions and will include suspension and expulsion data in its annual performance report.

# 12. Retirement System

The Charter School will participate in the retirement programs provided for certificated and classified employees of the District, including STRS, PERS, and federal social security. The Charter School shall pay the District the amount of retirement contributions paid on behalf of Charter School employees.

# 13. Attendance Alternatives

Students who opt not to attend the Charter School may attend other District schools, if they are a resident of the District, or pursue an Interdistrict transfer in accordance with existing enrollment and transfer policies of their District or county of residence.

# 14. Description of Employee Rights

Charter School employees will be provided all of the rights and responsibilities of employees of the District. Employees will also be represented by employee organizations representing those positions in the District and will be covered by those employee-employer agreements with provision for addendums specific to the charter school.

District employees will lose no employment rights when coming to work or leaving the Charter School to work at another District school. When an employee chooses to leave the Charter School, he or she will do so in the manner described in the applicable collective bargaining agreement. When an employee who is hired by the Charter School leaves the Charter School, his/her return rights to the District will be pursuant to the applicable collective bargaining agreement.

# 15. Dispute Resolution Process, Oversight, Term, and Renewal

#### Intent

The intent of this dispute resolution process is to (1) resolve disputes within the school pursuant to the Charter School's policies, (2) minimize the oversight



burden on the District, (3) ensure a fair and timely resolution to disputes, and (4) frame a charter oversight and renewal process and timeline so as to avoid disputes regarding oversight and renewal matters.

#### Public Comments

The staff, Board, and the District agree to attempt to resolve all disputes regarding this charter pursuant to the terms of this section. All parties shall refrain from public commentary regarding any disputes until the matter has progressed through the dispute resolution process.

# Disputes Arising from within the School

Disputes arising from within the Charter School, including all disputes among and between students, staff, parents, volunteers, advisors, and partner organizations shall be resolved pursuant to policies and processes developed by the Charter School and approved by the Board.

The District shall refer any complaints or reports regarding such disputes to the Superintendent or his/her designee for resolution pursuant to the Charter School's policies.

# Disputes between the School and the District

In the event that the school or granting agency have disputes regarding the terms of this charter or any other issue regarding the school and grantor's relationship, both parties agree to follow the process outlined below.

In the event of a dispute between the Charter School and the grantor, the staff members of the Charter School and District agree to first frame the issue in written format and refer the issue to the Superintendent. In the event that the grantor believes that the dispute relates to an issue that could lead to revocation of the charter, this shall be specifically noted in the written dispute statement.

The Superintendent shall informally meet with the Charter School Site Council and staff members to confer in a timely fashion to attempt to resolve the dispute. In the event that this informal meeting fails to resolve the dispute, both parties shall identify two Board members who shall jointly meet with the Superintendent, staff members and the Charter School Site Council and attempt to resolve the dispute. If this joint meeting fails to resolve the dispute, a third party arbitrator will be appointed to adjudicate the issue. The format of the arbitration session shall be developed by the arbitrator, and shall incorporate informal rules of evidence and procedures unless both parties agree otherwise. The findings or recommendations of the arbitrator shall be

non-binding, unless the Charter School Site Council and District jointly agree to bind themselves.

# Oversight, Reporting, Revocation, and Renewal

The District may inspect or observe any part of the Charter School at any time. Inspection, observation, monitoring, and oversight activities may not be assigned or subcontracted to a third party by the District without the consent of the Charter School Site Council.

If the Board believes it has cause to revoke this charter, the Board agrees to notify the Charter School in writing, noting the specific reasons for which the charter may be revoked, and grant the Charter School reasonable time to respond to the notice and take appropriate corrective action. Cause to revoke the charter shall include, but not be limited to, the following:

- Committed a material violation of any of the conditions, standards, or procedures set forth in the charter.
- Failed to meet or pursue any of the student outcomes identified in the charter.
- Failed to meet generally accepted accounting principles or engaged in fiscal mismanagement.
- Violated any provision of law.
- Any other reason identified in the charter or Charter School related documents.

The Charter School and District agree to work together to accomplish all tasks necessary to fully implement this charter, including, but not limited to, the submission of any necessary and duly-prepared waiver requests to the State Board of Education.

The District agrees to receive and review the annual fiscal and programmatic audit and performance report as specified in Element 9. Within two months of the receipt of this annual review, the District must notify the Charter School as to whether it considers the Charter School to be making satisfactory progress relative to the goals specified in this charter. This annual notification will include the specific reasons for the District's conclusions. If, in its review of the Charter School's annual report, the District determines that the Charter School is not making satisfactory progress towards its charter's goals, the Charter School will be provided with a specific listing and description of any areas of concern.

If, in its review of each of the Charter School's annual report, the District determines that the Charter School is making satisfactory progress towards its goals, the charter, and any mutually-agreeable amendments, may be renewed for a term of five years.

The terms of this charter contract are severable. In the event that any of the provisions are determined to be unenforceable or invalid for any reason, the remainder of the charter shall remain in effect, unless mutually agreed otherwise by the District and the Charter School. The District and Charter School agree to meet to discuss and resolve any issues or differences relating to invalidated provisions in a timely, good faith fashion.

Any amendments to this charter shall be made by the mutual agreement of the Charter School and the District. Material revisions and amendments shall be made pursuant to the standards, criteria, and timelines in Education Code Section 47605.

The term of this charter shall begin on July 1, 2009 and expire June 30, 2014.

#### **16. Labor Relations**

The District shall be deemed the exclusive public school employer of the employees of the charter school for the purposes of the Education Employment Relations Act. Specific employee rights, policies, and practices will be developed by the Board and adopted as the Charter School's employee policies. Such policies will be the same as, or consistent with District policies and administrative regulations. Employees will be required to be members of the exclusive bargaining agent for the classification in which they serve.

#### **17**. **General Requirements**

In addition to the above elements, the Charter School agrees to meet the following general requirements:

- All provisions of Education Code Section 47612.5 in regards to minimum instructional minutes, attendance records, and independent study laws.
- All provisions of Education Code Section 47610 with regards to establishing a minimum age for public school attendance.
- To insure the educational and financial viability of the Charter School, the minimum number of students to be enrolled must be at least seventy five (75). In the event enrollment falls below seventy five (75) students for two consecutive attendance months, the District may terminate the charter. If in any school year, the Average Daily Attendance falls below seventy (70) students, the District will also have the option of terminating the charter.



- The Charter School shall review student enrollment and attendance monthly and make appropriate budget adjustments to reflect any changes.
- The Charter School elects to be funded on the block grant funding model for general purpose and categorical purposes pursuant to Education Code Section 47634.
- The Charter School may not extend the faith and credit of the District to any third person or entity and may not contractually bind the District with any third party without prior Board approval.

#### FINANCIAL MEMORANDUM OF UNDERSTANDING

#### BETWEEN THE

#### MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT AND

#### THE MARYSVILLE CHARTER ACADEMY FOR THE ARTS

#### I. RECITALS

## A. CHARTER GRANTED TO MARYSVILLE CHARTER ACADEMY FOR THE ARTS

The Board of Trustees of the Marysville Joint Unified School District (hereinafter "District") granted a charter to the Marysville Charter Academy for the Arts (hereinafter "Charter School" or "MCAA") on 4/18/00, and a renewal on 2/10/09 pursuant to the terms of the Charter Schools Act of 1992, as amended. This charter, among other matters, calls for the District and Charter School to enter into a mutually-agreeable memorandum of understanding regarding the funding entitlements of the charter pursuant to Education Code Section 47612.

#### B. PURPOSE OF THIS MEMORANDUM

This Memorandum of Understanding outlines the specific funding sources anticipated to be available to the Charter School and the specific terms under which the District will claim funding entitlements on behalf of the Charter School and make such funding available to the Charter School. This Memorandum also outlines the District services to be provided to the Charter School and the cost of these services.

#### C. TERM

This Memorandum is effective July 1, 2009. The Charter School and District intend to use this Memorandum as the basis for developing similar understandings in future fiscal years. This Memorandum will extend automatically for additional fiscal years, unless the District or MCAA requests revisions. This memorandum can be terminated with 6 (six) months written notice, prior to any June 30<sup>th</sup>.

#### II. DEFINITIONS

#### A. AVERAGE DAILY ATTENDANCE

"Average daily attendance" shall mean the attendance of Charter School pupils while engaged in educational activities required of them by the charter, as defined in Education Code Section 47612, and in Section 11960, Article 1, Subchapter 19, Title V, of the California Administrative Code of Regulations.

#### III. FUNDING SOURCES

#### A. ANTICIPATED FUNDING SOURCES AND AMOUNTS

Estimated revenue sources by program are: Revenue Limit Block Grant, State Categorical Block Grant, Federal Title II, Federal Title IV, Federal Title VI, Lottery, State Staff Development Reform, grants and fundraisers. Specific funding sources anticipated to be available to the Charter School are based on the best available estimates as of the time this Memorandum was prepared. These funding sources include those sources specified in the Charter School Schools Act of 1992 (Charter School Act). These sources include funding not specifically addressed in the Charter School Act, but which the District may and has agreed to share with MCAA.

The District agrees that these sources of funding are anticipated to be available to MCAA, pursuant to the assumptions listed below.

#### B. REVENUE LIMIT AND CATEGORICAL BLOCK GRANT FUNDING

The Charter School elects to receive its revenue limit and State categorical funds through the block grant method established by AB 1115 (Ch. 78, St. 1999). The Charter School further elects to receive its block grant funds through the District.

#### C. CATEGORICAL FUNDING SOURCES OUTSIDE BLOCK GRANT

It is anticipated that the Charter School may qualify for funding from the following sources that are not funded through the block grant. The Charter School will meet with appropriate staff of the District after identifying whether the Charter School is eligible for funding from these sources and mutually determine an appropriate amount of funding or services to be added to the Charter School's entitlements. Such entitlements will be similar to allocations and/or services to other District schools.

State Sources Outside Block Grant
After School Programs
Certificated Employee Performance Awards
Digital High School
Economic Impact Aid
Staff Development Reform
Summer School and Hourly Programs

Federal Sources Outside Block Grant Federal Class Size Reduction Title I, Compensatory Education Title II, Math and Science Title IV, Safe and Drug Free Schools Title VI, Innovative Programs

#### OTHER FUNDING SOURCES

The Charter School will receive funding from the California State Lottery with the understanding that the per-ADA amounts owing can vary depending on the receipts of the California State Lottery and other factors.

The Charter School may receive funding from new or "one-time" restricted funding sources available to schools or school districts provided by the State of California in the State Budget Act and/or related legislation to the extent that the Charter School and its students generate such entitlements. The District will cooperate with the Charter School, as necessary, to procure additional funds.

The Charter School will make reasonable efforts to procure funds from grants and fundraisers, after consulting with District categorical or fiscal staff.

#### IV. DISTRICT SERVICES

The District has agreed to provide the following administrative, supervisory oversight, and support services to the Charter School, as outlined in Element 10 of the charter: Accounting, Payroll, and Fiscal Support; Student Information, Assessment, and Data Processing Services; Facilities Maintenance, Utilities and Grounds keeping (if Charter School occupies a District owned facility); Home to School Transportation; Categorical Programs Management, Grant Development, Compliance Services; Legal Counsel (except for fees and costs incurred in arbitration under Element 15, which will be shared equally between District and Charter School); Insurance and Risk Management Services; Purchasing, Delivery, and Warehousing Services. Instructional Administration, Instructional Media, Personnel Services, and Pupil Services will also be provided.

The cost of these services will be determined by using the support cost per allocated unit from the prior year unaudited actual financial results, SACS format. Allocated support and indirect cost rates will be used to charge the Charter School for the subsequent school year. The cost of these services shall be deducted tenthly from the September through June payments, or by other mutually acceptable methods, due to the Charter School.

Category Cost Per Unit

per Teacher Full Time Equivalent (FTE) Instructional Administration

per Teacher FTE Instructional Media per Teacher FTE **Pupil Services** 

Maintenance & Operations per Classroom Unit of District Property

per Student Transported Home to School Transportation

of the Operating Expenditures of the Charter School District Administration

(excludes Capital Outlay and Other Outgo)

As an alternative calculation, and by mutual consent, MCAA will pay 20% of total expenditures for the above described services.

The Nutritional Services Department (NSD) will offer National School Lunch and School Breakfast to students enrolled in the Charter School. Meal service will be available through Marysville High School at the regularly scheduled meal times, at the regular high school prices. Free and Reduced Price Meal Applications will be made available to all students throughout the school year. Completed applications will be submitted to the NSD for approval. Students will pay full price for meals until their application has been approved. Charging (buying meals on credit) will not be permitted. The NSD will collect monies and claim all meals for reimbursement under the National School Lunch, School Breakfast, and State Meals Programs.

If the Charter School leases a facility not owned by the District, the Charter School and District will enter into a separate written agreement addressing the purchase of goods and/or services.

Transportation costs for field and activity trips will be charged at the same hourly or per mile rate charged to other District schools.

District will pay cost of tuberculosis clearance and fingerprint processing for Charter School employees, but not for Charter School independent contractors.

#### V. SPECIAL EDUCATION

The Charter School intends to function as a public school of the District for purposes of providing special education and related services, pursuant to Element 4 of the charter. The Charter School shall pay the District an amount of funding per unit of average daily attendance equal to the District's direct costs of providing special education and related services minus the District's revenues from all special education funding sources. In return, the District shall provide the Charter School with all funding and/or services reasonably necessary to ensure that all Charter School students with exceptional needs are provided a free and appropriate education.

If the District and MCAA agree that MCAA will pay 20% of the total expenditures to the District, MCAA will not be required to pay additional funds for Special Education services unless specifically agreed to by both parties.

#### VI. CASH FLOW AND TRANSFER

The District shall transfer funds monthly for the amounts due as shown in the proposed cash flow schedule. The monthly amount due may be adjusted by mutual agreement pursuant to the adjustment and reconciliation process as described below.

#### VII. ADJUSTMENTS AND RECONCILIATION

Estimates of amounts due to the Charter School are based on the current best information available. Either the Charter School or the District may call at any time for a meeting to discuss adjustments to or reconciliation of these figures whenever there is reason to believe that these estimates are not reflective of actual amounts owing. Such a meeting shall in any case occur at least once before April 30th, at which time the Charter School shall present its best estimate of funds owing through the remainder of the fiscal year. In the event that it is found that the actual amounts owing are in excess of or lower than the amounts currently shown, any difference shall be prorated across the amounts due during the remaining months of the fiscal year.

#### VIII. DATA REPORTING

#### AVERAGE DAILY ATTENDANCE

The Charter School will use the District developed attendance reporting calendar and system to record and account for average daily attendance (ADA). The Charter School will report ADA figures to the District as requested. The Charter School will maintain contemporaneous written ADA records and make these records available for inspection and audit. The District will report ADA data to the Yuba County Office of Education and/or California Department of Education as necessary to enable the Charter School to receive the funding specified in this Memorandum. The Charter School shall notify the District Assistant Superintendent, Business Services if, during any month, actual ADA falls more than 10 percent below estimated ADA.

#### CALIFORNIA BASIC EDUCATION DATA SYSTEM (ENROLLMENT)

The Charter School shall also obtain a CDS code number for the Charter School from the California Department of Education and complete and submit enrollment and other necessary demographic information to the California Basic Education Data System (CBEDS).

#### C. OTHER DATA

The Charter School shall also obtain and work cooperatively to supply to the District in a timely and accurate fashion any other information necessary to enable the District to calculate the Charter School's entitlement to all available funding sources.

#### IX. BUDGET AND FINANCE

The District may request, and the Charter School shall, if requested by the District, prepare and submit the following financial information to the District:

- A proposed budget for the upcoming fiscal year showing estimated revenues and expenditures based on reasonable assumptions by April 10 prior to the beginning of the subsequent fiscal
- The Charter School will have access to and must use the District financial reporting system for accounting, budgeting, purchasing, and related needs.
- District may develop periodic financial reports for the Charter School, which will be reviewed with the Charter School administrator. Such reports shall display anticipated revenues and expenditures as compared with actual figures to date and projected year-end figures, by major category of revenue and expenditure.
- Charter School will review student enrollment and attendance monthly, as well as monitoring the expenditures monthly, and initiate appropriate budget adjustments to reflect any changes.

#### X. AUDIT

The District shall cause to be prepared an audit of the financial transactions of the Charter School each year pursuant to the terms specified in the charter. Cost of the audit is included under District Services.

#### XI. CONSTRUCTION AND SEVERABILITY

#### A. AMENDMENTS

This agreement may be amended or modified, in whole or in part, only by an agreement in writing developed in the same manner as this agreement.

#### B. SEVERABILITY

If any provision or any part of this agreement is for any reason held to be invalid and or unenforceable or contrary to public policy, law, or statute and/or ordinance, the remainder of this agreement shall not be affected thereby and shall remain valid and fully enforceable.

#### C. WAIVER

None of the provisions of this Memorandum shall be considered waived unless such waiver is specified in writing.

#### D. GOVERNING LAW

This memorandum will be governed by the laws of the State of California.

#### XII. NOTIFICATIONS

All notices, requests, and other communications under this agreement shall be in writing and mailed to the proper addresses as follows:

To the District at:

Marysville Joint Unified School District 1919 B Street, Marysville, CA 95901 Attn: Dr. Gay Todd, Superintendent

To Charter School at:

Marysville Charter School Academy for the Arts 1917 B Street, Marysville, CA 95901 Attn: John Pimentel, Principal Dated: 20009

BY Legel

Dr. Gay Todd, Superintendent, Marysville Joint Unified School District

Dated: 20009

BY Legel

Dr. Gay Todd, Superintendent, Marysville Joint Unified School District

John Pimentel, Principal, Marysville Charter School Academy for the Arts

IN WITNESS WHEREOF, the parties to this agreement have duly executed it on the day and year

2/10/09

Recording Requested By And When Recorded Mail To:

Attn: District Superintendent

Marysville Joint Unified School District

1919 B Street

Marysville, CA 95901

Space above this line for recorder's use

#### **EASEMENT AGREEMENT**

This EASEMENT AGREEMENT ("Easement Agreement"), is dated \_\_\_\_\_\_\_, 2014 (the "Effective Date"), by and between the MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT, a public school district organized and existing under the laws of the State of California ("District" or "Grantor") and the COUNTY OF YUBA ("Grantee"). District and Grantee may be referred to in this Easement Agreement individually as a "Party" or collectively as the "Parties."

#### RECITALS

- A. District is the owner of that certain real property consisting of approximately .034 acres and located at 1778 McGowan Parkway, Olivehurst, CA 95961 ("District Property").
- **B.** Grantee desires to install a Pad Mounted Interrupter on the northwest portion of the Easement area (defined below) and a signal light pole on the northeast portion of the Easement area.
- C. The Easement Area is legally described and depicted on <u>Exhibit A</u>, attached hereto and by this reference made a part hereof ("Easement Area"). Both construction activities referred to in Recital "B" above will be subject to the terms and conditions of this Easement Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

- 1. <u>Grant of Easement</u>. District grants to Grantee a non-exclusive Easement on, over, and across the Easement Area.
  - 2. <u>Purpose and Use</u>. (Collectively, "The Improvements.")
- a. Installation of a Pad Mounted Interrupter (PMI switch) on the northwest portion of the Easement. It will sit on a 4'x4' pad and the PMI will have approximate dimensions of 40"Wx42"Dx48"H. Underground conduit (2-4" conduit) will run south from PMI to a subsurface enclosure for approx. 26' before it turns west outside of Easement into the subsurface

enclosure which will be set in sidewalk. Includes the right to access and maintain equipment as needed.

- **b.** Installation of a signal light and pole which would be located on the northeast portion of the Easement. After installation, the Easement rights include access to the signal equipment as needed for maintenance purposes (signal light not working, etc.).
- 3. <u>Term.</u> This Easement commences as of the Effective Date and, unless terminated as provided herein, shall continue until the improvements are removed.
- 4. <u>Price</u>. As consideration for the grant of the Easement by the District, Grantee shall pay to the District the sum of ten Dollars and zero Cents (\$10.00). The District also recognizes the public benefit of granting this easement which will allow the County to maintain adequate utilities without undue public cost."
- 5. <u>Non-Exclusivity</u>. The Easement granted herein is not exclusive. District shall retain all rights of use associated with the ownership of the District Property and Easement Area so long as such use is reasonably consistent with the Easement granted herein.
- 6. <u>No Structures</u>. Except for The Improvements, Grantee hereby covenants that no excavation, building, structure or other obstruction will be constructed, erected, built or permitted on the Easement Area and no substantial change will be made in the grade, elevation or contour of the Easement Area without the prior written consent of District, which may be granted or withheld at District's sole discretion.
- 7. <u>Termination</u>. District has the right to terminate the Easement upon six (6) months' prior written notice to Grantee if the Grantee has used or permitted any use of the Easement Area in a manner not authorized by this Easement Agreement. Grantee has the right to terminate the Easement upon six (6) months' prior written notice to District. Upon the expiration of such six-month period, the Easement shall expire and Grantee will cooperate with District to execute a quitclaim deed or any other document necessary to evidence termination of the Easement. Upon termination of the Easement, Grantee shall return the Easement Area to its original condition.
- **8.** Repairs and Maintenance. Upon entry onto the Easement Area in connection with the maintenance or repair of the Easement, Grantee shall, at his sole cost and expense, comply with the following:
  - 8.1 Keep the Easement Area in good condition;
  - 8.2 Perform all repairs and maintenance in a safe and workmanlike manner;
  - 8.3 Maintain the Easement Area free of any hazardous condition;
- 8.4 Prohibit any hazardous materials, as defined in federal, state, or local law, from being brought onto the Easement Area or District Property;

- 8.5 Repair any damage or disturbance to the District Property caused by Grantee's activities on the Easement Area;
- 8.6 Keep the District Property, including the Easement Area, free and clean of any and all mechanic's and materialmen's liens;
- 8.7 Procure and maintain, or use contractors performing construction, maintenance, landscaping, or other services who maintain, during all periods of entry onto the Easement Area pursuant to this section, general liability and property damage insurance with a combined single limit per occurrence of Two Million Dollars (\$2,000,000) which names District as additional insured:
- 8.8 Maintain, and cause each contractor and subcontractor performing repairs and/or maintenance on the Easement Area to obtain and maintain, Workers' Compensation Insurance as required by law.
- 9. <u>Failure to Repair or Maintain</u>. If Grantee fails to repair or maintain the Easement Area in good condition, District shall request in writing that Grantee cure such default within thirty (30) days, which 30-day period may be extended if the cure reasonably requires more than 30 days, so long as Grantee has commenced and is diligently pursuing such cure to completion. If Grantee fails to cure any default after due notice and time to cure, then this Easement shall be terminated and all rights of use provided to Grantee shall be immediately extinguished.
- 10. <u>Utilities</u>. Grantee shall be responsible for the cost of any utilities used within the Easement Area on The Improvements. Any changing of the surface grade or the installation of privately-owned pipelines is prohibited unless written permission is first obtained from the District. Grantee shall cooperate with District in the event any improvements need to be made to the Easement Area for the purpose of ensuring the District has access to all necessary utilities and drainage.
- 11. Existing Rights. The Easement granted by this Easement Agreement is subject to all valid and existing oil, gas, sulfur, and mineral leases, deeds, easements, rights-of-way, restrictive covenants, mineral and royalty grants and reservations, or other instruments of record which affect the Easement Area.
- 12. <u>Taxes</u>. From and after recordation of this Easement Agreement, in the event the Easement Area becomes subject to any taxes, Grantee shall be responsible for and will pay the cost of such taxes.
- 13. <u>Insurance</u>. Grantee shall obtain and keep in full force and effect, at all times, extended comprehensive liability insurance covering liability for personal injury, death, and property damage arising out of Grantee's use or maintenance of the Easement Area for at least two million dollars (\$2,000,000) combined single limit per occurrence. The insurance to be acquired and maintained shall be with companies legally able to write policies covering properties in the State of California and shall be subject to the approval of the District. Grantee will provide to District all certificates, endorsements and any other reasonable documentation

evidencing the procurement of such insurance policies, which must name the District as additional insured.

- 14. <u>Indemnification</u>. Grantee agrees to indemnify and defend District, its Board, employees, agents, representatives, heirs, successors and assigns, against any and all claims, actions, or demands, costs or expense, including reasonable attorney's fees, arising out of or in any way connected to any activities of Grantee, its agents, representatives, heirs, successors, assigns or invitees arising out of its use and/or maintenance of the Easement, excluding claims resulting from the alleged negligence or willful misconduct of the District.
- 15. <u>Effective Date</u>. The effective date of this Easement Agreement ("Effective Date") shall be the date when this Easement Agreement has been approved by the District's Board of Trustees and executed by Grantee and District.
- 16. <u>Notices</u>. All notices given pursuant to this Easement Agreement must be in writing and delivered personally, by United States mail in registered or certified form with postage fully prepaid, an established express delivery service, facsimile, or electronic mail, and addressed to the person and address designated below:

If to Grantee:

County of Yuba

Attn: Public Works Director 915 8<sup>th</sup> Street, Ste. 125 Marysville, CA 95901 Phone: (530) 749-5420 Fax: (530) 749-5424

Email: mlee@co.yuba.ca.us

If to District:

Marysville Joint Unified School District

Attn: District Superintendent

1919 B Street

Marysville, CA 95901 Phone: (530) 741-6000 Fax: (530) 741-3718

Email: mhealy@mjusd.k12.ca.us

With a copy to:

Fagen & Friedman & Fulfrost LLP

Attn: Paul G. Thompson 520 Capitol Mall, Suite 400 Sacramento, CA 95814 Phone: (916) 443-0000

Fax: (916) 443-0030

Email: pthompson@f3law.com

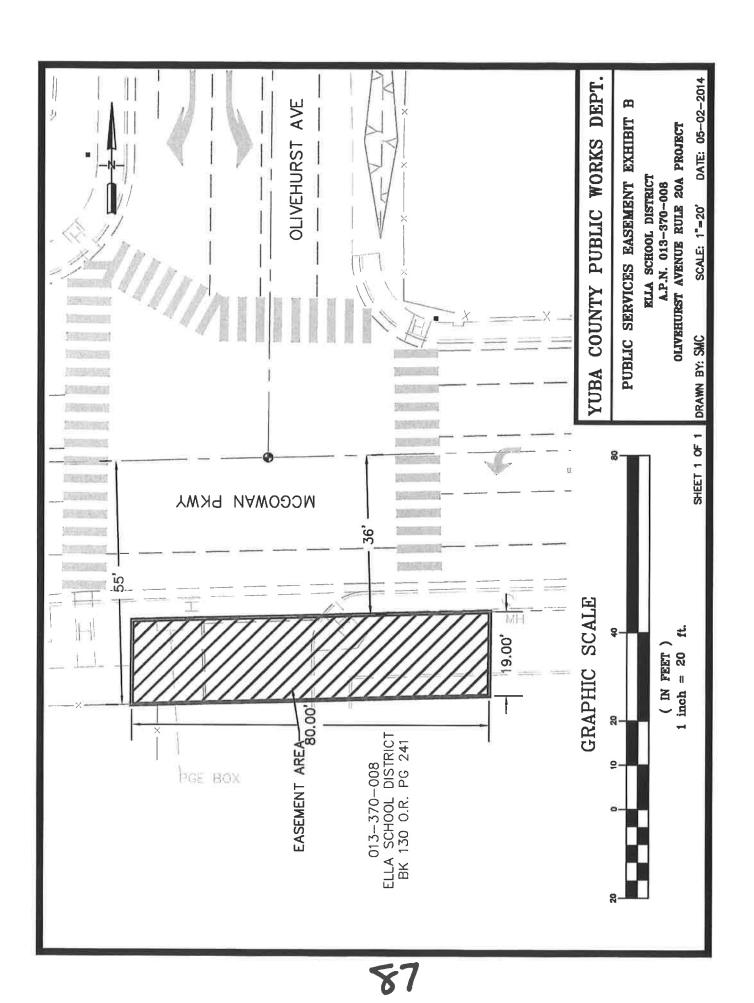
17. Governing Law. This Easement Agreement shall be governed, construed, and enforced in accordance with the laws of the State of California.

- 18. <u>Entire Agreement</u>. This Easement Agreement contains the entire agreement between the Parties relating to the rights granted and the obligations assumed herein. This Easement Agreement may be amended or modified only by an agreement in writing, signed by the Parties.
- 19. <u>Interpretation</u>. Neither of the Parties, nor their respective counsel or representatives, shall be deemed the drafters of this Easement Agreement for purposes of construing its provisions. The language in all parts of this Easement Agreement shall in all cases be construed according to its fair meaning and not strictly for or against either of the Parties.
- **20.** Counterparts. This Easement Agreement may be executed in counterparts, each of which shall constitute an original, but all of which together shall constitute one and the same instrument.
- **21.** <u>Severability</u>. If any term, covenant, condition, or provision contained in this Agreement is held to be invalid, void, or otherwise unenforceable by any court of competent jurisdiction, such holding shall in no way affect the other conditions or provisions of this Easement Agreement.
- **22.** <u>Legal Review</u>. The Parties acknowledge and agree that each Party and its counsel have had the opportunity to review and revise this Agreement.

[Signatures on Following Page]

IN WITNESS WHEREOF, the Parties have executed this Easement Agreement as of the date set forth below.

<b>DISTRICT</b>			
a public school	E JOINT UNIFIED SCHOOL DISTRICT, l district organized and existing under state of California		
By:		Date:	
Name:	Gay Todd		
Title:	Superintendent		
GRANTEE			
COUNTY OF	YUBA		
		Date:	



## Exhibit A

(Legal Description and Depiction of Easement Area)

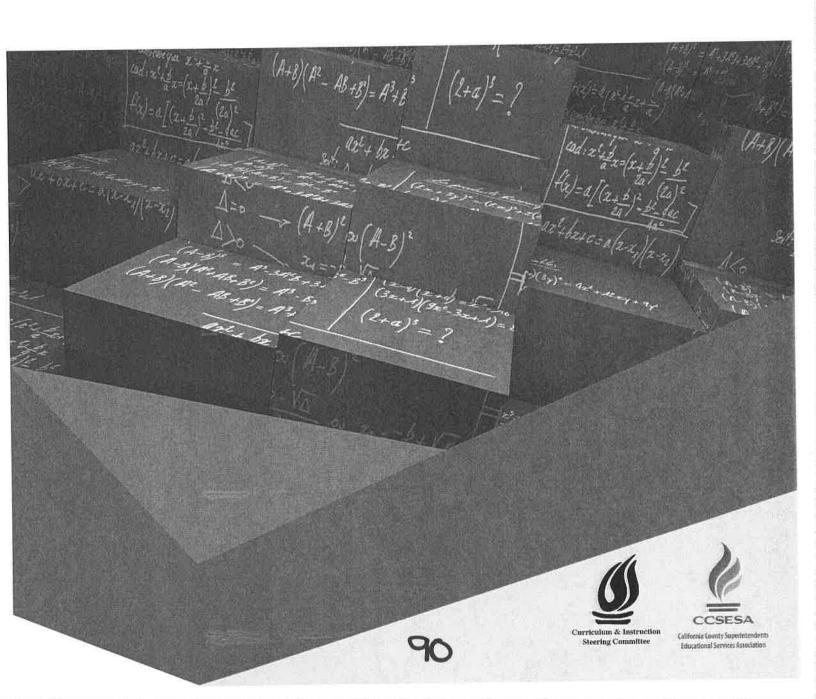


STATE OF CALIFORNI	A )	
COUNTY OF YUBA	)	
personally appearedsatisfactory evidence to be instrument and acknowled authorized capacity(ies), at the entity upon behalf of v	e the person(s) whos dged to me that he/sh and that by his/her/th which the person(s) a	, a Notary Public, , who proved to me on the basis of e name(s) is/are subscribed to the within ne/they executed the same in his/her/their neir signature(s) on the instrument the person(s), or acted, executed the instrument.
I certify under PENALTY foregoing paragraph is tru		er the laws of the State of California that the
WITNESS my hand and o	official seal.	
Signature		_(Seal)

# High School Mathematics Parent Handbook

For the integrated Pathway

Common Core State Standards for Mathematics For California Public Schools Grades 9-12



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# Acknowledgements

This handbook has been prepared by the Sacramento County Office of Education.

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Janice Tietjen



### "These Standards are not intended to be new names for old ways of doing business. They are a call to take the next step. It is time for states to work together to build on lessons learned from two decades of standards based reforms. It is time to recognize that these standards are not just promises to our children, but promises we intend to keep."

National Governors Association Center for Best Practice and Council of Chief State of School Officers (2010) Common Core State Standards for Mathematics

The purpose of this handbook is to provide parents and quardians with an introduction to the Common Core State Standards for **Mathematics** for California public high schools.

### Introduction

"If I had an hour to solve a problem I'd spend 55 minutes thinking about the problem and 5 minutes thinking about solutions."

Albert Einstein

The challenges our students face in the 21st century global economy are continually changing. In order to be competitive in this global economy, students need to develop the skills to be able to problem-solve creatively.

In recent years, mathematics education in California has focused more on getting an answer than understanding the problem. There are many factors that have contributed to this. The 1997 Mathematics Standards moved California in a good direction with consistent mathematical content being taught at each grade level or high school course. However, the Common Core State Standards for Mathematics are a call to take the next step.

The goal of the Common Core State Standards for Mathematics is for students to be college and career ready upon graduation from high school and to assist students in becoming competitive in a global economy. Therefore, the Common Core State Standards for Mathematics provide not only for rigorous curriculum and instruction, but also conceptual understanding, procedural skill and fluency and the ability to apply mathematics. Students will develop the skills to be able to problem-solve creatively and not be satisfied by just arriving at an answer, thus meeting the challenges of the 21st century.





## Background Information

"... more time for teachers to teach and students to master concepts."

> Jason Zimba, State Standards for Mathematics Lead

These new Standards for Mathematics have been developed to provide students with the knowledge, skills, and understanding in mathematics to be college and career ready when they complete high school. They are internationally benchmarked and assist students in their preparation for enrollment at a public or private university.

Common Core State Standards Initiative Mission Statement:

"The Common Core State Standards provide a consistent, clear understanding of what students are expected to learn, so teachers and parents know what they need to do to help them. The standards are designed to be robust and relevant to the real world, reflecting the knowledge and skills that our young people need for success in college and careers. With American students fully prepared for the future, our communities will be best positioned to compete successfully in the global economy."

These standards also provide focus, coherence, and rigor.

#### **Focus**

"Focus implies that instruction should focus deeply on only those concepts that are emphasized in the standards so that students can gain strong foundational conceptual understanding, a high degree of procedural skill and fluency, and the ability to apply the mathematics they know to solve problems inside and outside the mathematics classroom."

#### Coherence

"Coherence arises from mathematical connections. Some of the connections in the standards knit topics together at a single grade level. Most connections are vertical, as the standards support a progression of increasing knowledge, skill, and sophistication across the grades."

#### Rigor

"Rigor requires that conceptual understanding, procedural skill and fluency, and application be approached with equal intensity."

The Common Core State Standards for Mathematics include two types of standards:

- 1. Eight Standards for Mathematical Practice that are the same in each grade level and high school mathematics course.
- Mathematical Content Standards that are organized into high school courses.

"Together these standards address both 'habits of mind' that students should develop to foster mathematical understanding and expertise and skills and knowledge - what students need to know and be able to do.

The mathematical content standards were built on progressions of topics across a number of grade levels, informed both by research on children's cognitive development and by the logical structure of mathematics."

Adapted from California Common Core State Standards – Mathematics Introduction, page 2

The California State Board of Education adopted these Standards on August 2, 2010, after determining that they were at least as rigorous as the current standards. The Common Core State Standards for Mathematics were the result of a state-led movement by the National Governors Association and the Council of Chief State School Officers. Currently, most states have adopted the Common Core State Standards for Mathematics.



#### New Assessments

For the past several years, the California Standards Test (CST) has been used to assess student understanding of the mathematics content standards. These assessments are also referred to as the STAR Program (Standardized Testing and Reporting). In 2014-15, the STAR will be replaced by a new assessment system that is being developed by the Smarter Balanced Assessment Consortium to test student knowledge of the Common Core State Standards for Mathematics. The new assessments will be very different from the CST's in terms of the test structure, the rigor of the mathematical content, and the delivery system. It is planned that by 2016, the entire test will be delivered on-line to each student. At the high school level, the new test will be administered at the end of eleventh grade. In addition to this test, students will still need to pass the California High School Exit Exam (CAHSEE). This handbook will provide some of the sample test items that highlight characteristics of the changes and the rigor of the content that is expected at the end of three years of high school mathematics.



## Standards for Mathematical Practice

The Standards for Mathematical Practice describe behaviors that all students will develop in the Common Core State Standards for Mathematics. These practices rest on important "processes and proficiencies" including problem solving, reasoning and proof, communication, representation, and making connections. These practices will allow students to understand and apply mathematics with confidence.

- 1. Make sense of problems and persevere in solving them.
  - Find meaning in problems
  - Analyze, predict and plan solution pathways
  - Verify answers
  - · Ask themselves the question: "Does this make sense?"
- 2. Reason abstractly and quantitatively.
  - · Make sense of quantities and their relationships in problems
  - · Create coherent representations of problems
- 3. Construct viable arguments and critique the reasoning of others.
  - · Understand and use information to construct arguments
  - Make and explore the truth of conjectures
  - Justify conclusions and respond to arguments of others
- 4. Model with mathematics.
  - Apply mathematics to problems in everyday
  - Identify quantities in a practical situation
  - Interpret results in the context of the situation and reflect on whether the results make sense

- 5. Use appropriate tools strategically.
  - · Consider the available tools when solving problems
  - Are familiar with tools appropriate for their grade or course (pencil and paper, concrete models, ruler, protractor, calculator, spreadsheet, computer programs, digital content located on a website, and other technological tools)
- 6. Attend to precision.
  - Communicate precisely to others
  - · Use clear definitions, state the meaning of symbols and are careful about specifying units of measure and labeling axes
  - Calculate accurately and efficiently
- 7. Look for and make use of structure.
  - Discern patterns and structures
  - Can step back for an overview and shift perspective
  - See complicated things as single objects or as being composed of several objects
- 8. Look for and express regularity in repeated reasoning.
  - When calculations are repeated, look for general methods, patterns and shortcuts
  - Be able to evaluate whether an answer makes sense

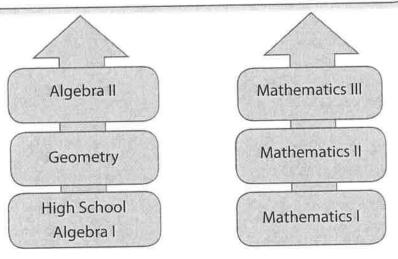


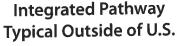


# Higher Mathematics Pathways

The Common Core State Standards for Mathematics provides two pathways to organize the standards into courses: the traditional and the integrated pathway. Both pathways require students to accomplish the same mathematical content over a three-year period and include work with making mathematical models. Each school district determines which pathway their high schools will follow. Either pathway will allow students to complete Advanced Placement Calculus with accelerated work.

> Courses in higher level mathematics: Precalculus, Calculus, Advanced Statistics, Discrete Mathematics, Advanced Quantitative Reasoning, or courses designed for career technical programs of study.







## Integrated Pathway Course Content

The Integrated Pathway is made up of three courses (Mathematics I, II, and III). The integrated mathematics courses follow the structure began in the K-8 standards of presenting mathematics as a multifaceted, coherent subject, and is the way most other high performing countries present higher mathematics. Each course is comprised of standards selected from the six high school conceptual categories, which were written to encompass the scope of content and skills to be addressed throughout grades 9-12 rather than through any single course.

By the end of eighth grade, students have learned to solve linear equations in one variable and have applied graphical and algebraic methods to analyze and solve systems of linear equations in two variables. They have defined, evaluated, and compared functions, and used them to model relationships between quantities. Students have worked with radicals and applied the laws of exponents to situations involving integer exponents.

(Note: For information on middle school, see the Common Core State Standards for Mathematics for California Public Schools Middle School Mathematics Parent Handbook.)

#### Mathematics I

#### Critical Areas of Instruction

In Mathematics I your child's mathematics experience will focus on:

- (1) Extending understanding of numerical manipulation to algebraic manipulation
- (2) Synthesizing understanding of function
- (3) Deepening and extending understanding of linear relationships
- (4) Applying linear models to data that exhibit a linear trend
- (5) Establishing criteria for congruence based on rigid motions
- (6) Applying the Pythagorean Theorem to the coordinate plane

#### **Specific Content Examples for the Critical Areas**

- Using quantities to model and analyze situations, to interpret expressions, and to create equations to describe situations
- Exploring many examples of functions, including sequences
- Interpreting functions given graphically, numerically, symbolically, and verbally; translating between representations; and understanding the limitations of various representations
- Reasoning with the units in which those quantities are measured when functions describe relationships between quantities
- Extending understanding of integer exponents to consider exponential functions
- Comparing and contrasting linear and exponential functions
- Interpreting arithmetic sequences as linear functions and geometric sequences as exponential functions
- Analyzing and explaining the process of solving an equation, and justifying the process used in solving a system of equations
- Developing fluency writing, interpreting, and translating among various forms of linear equations and inequalities, and using them to solve problems
- Applying related solution techniques and the laws of exponents to the creation and solution of simple exponential equations
- Exploring systems of equations and inequalities, and finding and interpreting solutions





## Integrated Pathway Course Content - continued

- Using regression techniques to describe approximately linear relationships among quantities
- Using graphical representations and knowledge of the context to make judgments about the appropriateness of linear models
- Looking at residuals to analyze the goodness of fit for linear models
- Establishing triangle congruence criteria, based on analyses of rigid motions and formal constructions
- Solving problems about triangles, quadrilaterals, and other polygons
- Applying reasoning to complete geometric constructions and explain why they work
- Using a rectangular coordinate system to verify geometric relationships, including properties of special triangles and quadrilaterals and slopes of parallel and perpendicular lines

Adapted from California Common Core State Standards – Mathematics Mathematics I Introduction, pages 86-87

#### **Mathematics II**

#### Critical Areas of Instruction

In Mathematics II your child's mathematics experience will focus on:

- (1) Extending the laws of exponents to rational exponents
- (2) Comparing key characteristics of quadratic functions with those of linear and exponential functions
- (3) Creating and solving equations and inequalities involving linear, exponential, and quadratic expressions
- (4) Extending work with probability
- (5) Establishing criteria for similarity of triangles based on dilations and proportional reasoning

#### Specific Content Examples for the Critical Areas

- Extending the laws of exponents to rational exponents and exploring distinctions between rational and irrational numbers by considering decimal representations
- Exploring relationships between number systems: whole numbers, integers, rational numbers, real numbers, and complex numbers
- Comparing the key characteristics of quadratic functions to those of linear and exponential functions
- Selecting from a variety of functions to model phenomena
- Identifying the real solutions of a quadratic equation as the zeros of a related quadratic function
- Expanding experience with functions to include more specialized functions—absolute value, step, and those that are piecewise-defined
- Focusing on the structure of expressions, rewriting expressions to clarify and reveal aspects of the relationship they represent
- Creating and solving equations, inequalities, and systems of equations involving exponential and quadratic expressions
- Computing and interpreting theoretical and experimental probabilities for compound events, and attending to mutually exclusive events, independent events, and conditional probability
- Making use of geometric probability models wherever possible
- Using probability to make informed decisions





## Integrated Pathway Course Content - continued

- Identifying criteria for similarity of triangles, using similarity to solve problems, and applying similarity in right triangles to understand right triangle trigonometry, with particular attention to special right triangles and the Pythagorean Theorem
- Using knowledge about congruence and similarity to prove theorems involving lines, angles, triangles, and other polygons
- Exploring a variety of formats for writing proofs

Adapted from California Common Core State Standards – Mathematics Mathematics II Introduction, page 95

#### **Mathematics III**

#### Critical Areas of Instruction

In Mathematics III your child's mathematics experience will focus on four critical areas:

- (1) Applying methods from probability and statistics to draw inferences and conclusions from data
- (2) Expanding understanding of functions to include polynomial, rational, and radical functions
- (3) Expanding right triangle trigonometry to include general triangles
- (4) Consolidating functions and geometry to create models and solve contextual problems

#### **Specific Content Examples for the Critical Areas**

- Identifying different ways of collecting data—including sample surveys—experiments, and simulations and the roles that randomness and careful design play in the conclusions that can be drawn
- Exploring structural similarities between the system of polynomials and the system of integers
- Identifying zeros of polynomials, including complex zeros of quadratic polynomials, and making connections between zeros of polynomials and solutions of polynomial equations
- Examining the Fundamental Theorem of Algebra
- Deriving the Law of Sines and the Law of Cosines in order to find missing measures of general (not necessarily right) triangles
- Developing the notion of radian measure for angles and extend the domain of the trigonometric functions to all real numbers
- Modeling simple periodic phenomena
- Solving exponential equations with logarithms
- Exploring the effects of transformations on graphs of diverse functions, including functions arising in an application, in order to abstract the general principle that transformations on a graph always have the same effect regardless of the type of the underlying function
- Identifying appropriate types of functions to model a situation, adjusting parameters to improve the
- Comparing models by analyzing appropriateness of fit and making judgments about the domain over which a model is a good fit





## Integrated Pathway Course Content - continued

## Fourth Year Course (PreCalculus)

#### Summary of Mathematical Concepts and Skills Being Taught

This course is highly suggested as preparation before taking a standard Calculus course that would lead to an Advanced Placement Calculus exam.

"PreCalculus combines the trigonometric, geometric, and algebraic concepts needed to prepare students for the study of Calculus, and strengthens students' conceptual understanding of problems and mathematical reasoning in solving problems. Facility with these topics is especially important for students intending to study calculus, physics, and other sciences, and/or engineering in college. The main topics in the course are complex numbers, rational functions, trigonometric functions and their inverses, inverse functions, vectors and matrices, and parametric and polar curves. Because the standards for this course are mostly (+) standards, students selecting this model PreCalculus course should have met the college and career ready standards of the previous Integrated course Pathways."

> Draft California Mathematics Framework August 2013

PreCalculus Chapter

In all four courses, the Standards for Mathematical Practice complement the content standards so that students increasingly engage with the subject matter as they grow in mathematical maturity and expertise throughout the high school years.

For a complete list of standards, please refer to the Common Core State Standards for Mathematics document. http://www.cde.ca.gov/be/st/ss/documents/ccssmathstandardaug2013.pdf



## Accelerated Learning for Students Who Are Ready

Success in Mathematics I is critical for a student to be successful in higher mathematics.

"There are some students who are able to move through mathematics quickly. These students may choose to take high school mathematics beginning in eighth grade or earlier so they can take college-level mathematics in high school."

"Care must be taken to ensure that students master and fully understand all of the important topics in the mathematics curriculum, and that the continuity of the mathematics learning progression is not disrupted. In particular, the Standards for Mathematical Practice ought to continue to be emphasized in these cases."

Common Core State Standards for Mathematics, Appendix A, page 80

In the Common Core State Standards for Mathematics, there are two possible mathematics courses for an eighth grade student to take:

- 1. Grade 8 Common Core Mathematics
- 2. Integrated Mathematics 1





## Accelerated Learning for Students Who Are Ready

#### - continued

The sequence of courses in high school is based on each eighth grade course and the Integrated Pathway:

Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
8th Grade Common Core Standards for Mathematics	Mathematics I	Mathematics II	Mathematics III	PreCalculus
Mathematics I	Mathematics II	Mathematics III	PreCalculus	AP Calculus

Note: For a student to reach AP Calculus in grade 12, acceleration must occur.

In recent years, a common method of acceleration was for a student to skip a mathematics class, usually sixth or seventh grade mathematics. This was possible due to the fact that there were many standards from year to year that where repeated in the former California Mathematics Standards. However, the Common Core State Standards for Mathematics requires a new approach to acceleration for a student to reach a high school math course in eighth grade.

The recommendation with Common Core State Standards for Mathematics is to have a thoughtfully designed series of compacted courses. Compacted courses compress the standards of three years of mathematics into two years. For example, one option could be covering seventh grade, eighth grade, and Mathematics I during a student's seventh grade and eighth grade years.

If a student does not accelerate in middle school math, acceleration can also occur at the high school. Just as care should be taken not to rush the decision to accelerate students, care should also be taken to provide more than one opportunity for acceleration. Some students may not have the preparation to enter a "Compacted Pathway" but may still develop an interest in taking advanced mathematics, such as AP Calculus or AP Statistics in their senior year.

Additional opportunities for acceleration may include:

- Allowing students to take two mathematics courses simultaneously
- Allowing students in schools with block scheduling to take a mathematics course in both semesters of the same academic year
- Offering summer courses that are designed to provide the equivalent experience of a full course in all regards, including attention to the Standards for Mathematical Practices
- Creating different compaction ratios, including four years of high school content into three years beginning in ninth grade
- Creating a hybrid Mathematics III-PreCalculus course that allows students to go straight to Calculus

You should consult with your child's teacher or counselor concerning the best acceleration pathway for your student.





## Assessment Examples

#### **Smarter Balanced Assessment Consortium Examples**

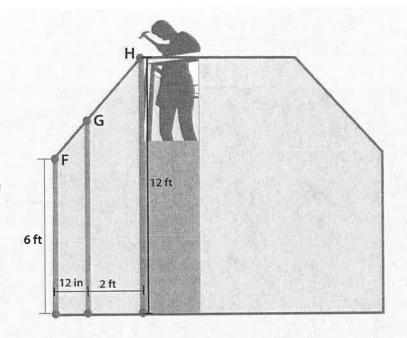
Below are some sample test items (problems) from the Smarter Balanced Assessment Consortium. This is the consortium that is developing new assessments. (See New Assessments section in this handbook).



## **Example 1**

A construction worker is using wooden beams to reinforce the back wall of a room.

Determine the height, in feet, of the beam that ends at point G. Explain how you found your answer.



In this problem, students are asked to find the length of the beam that ends at point G in the diagram. This is an example of a real-life problem. To find the answer a student would need to use their understanding of similar triangles, ratio, proportional reasoning, and solving equations. In addition, a student would need to explain in words how they solved the problem. It is possible to arrive at the answer in more than one way.

#### Sample Response:

Two right triangles can be formed by extending a line from point F that is perpendicular to the beam that ends at point H. Now you have a right triangle with a height of 6 and a base of 3 and a smaller right triangle with a height of x and a base of 1.

The larger triangle and the smaller triangle are similar since they are both right triangles and share an angle. The proportion 3:1 = 6:x can be used to find the smaller portion of the beam ending at point G. Solving this proportion gives x = 2.





### Smarter Balanced Assessment Consortium Examples - continued



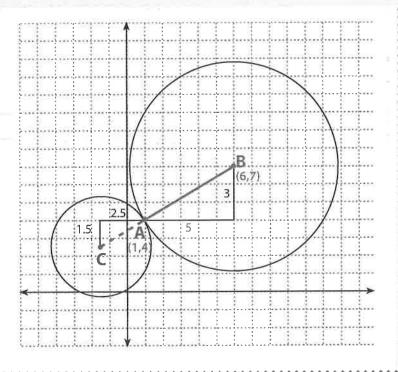
#### Example 2

A circle has its center at (6, 7) and goes through the point (1, 4). A second circle is tangent to the first circle at the point (1, 4) and has one-fourth the area.

What are the coordinates for the center of the second circle? Show your work or explain how you found your answer.

#### Sample Response:

The slope between the center of the larger circle and the point (1, 4) is 3/5. Since the area of the smaller circle is one-fourth the area of the larger circle, then the radius of the smaller circle is half of the radius of the larger circle. The slope will be the same, but both distances will be half, so 3/5 becomes 1.5/2.5. So, the coordinates of the center of the smaller circle are (1 - 2.5,4 - 1.5) = (-1.5, 2.5).





### Smarter Balanced Assessment Consortium Examples - continued



#### Example 3

The noise level at a music concert must be no more than 80 decibels (dB) at the edge of the property on which the concert is held.

Melissa uses a decibel meter to test whether the noise level at the edge of the property is no more than 80 dB.

Melissa is standing 10 feet away from the speakers and the noise level is 100 dB.

The edge of the property is 70 feet away from the speakers. Every time the distance between the speakers and Melissa doubles, the noise level decreases by about 6 dB.

Rafael claims that the noise level at the edge of the property is no more than 80 dB since the edge of the property is over 4 times the distance from where Melissa is standing. Explain whether Rafael is or is not correct.

#### Sample Response:

Rafael is not correct because the dB level does not decrease by at least (6)(4) = 24. The decibel level decreases by 6 every time the distance is doubled starting from 10 feet. At 10 feet from the speakers, the

volume is 100 dB. At 20 feet, it is 100 - 6 = 94 dB. At 40 feet, it is 94 - 6 = 88 dB. At 80 feet, it is 88 -6 = 82 dB. Since the property line is 70 feet from the speakers, Rafael is wrong. The volume will be greater than 82 dB.

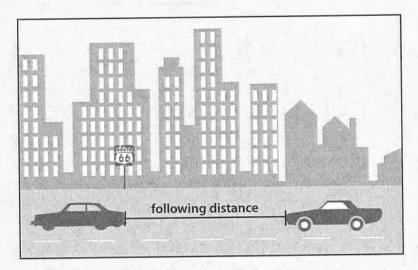




## Smarter Balanced Assessment Consortium Examples - continued

## **Example 4**

The "two-second rule" is used by a driver who wants to maintain a safe following distance at any speed. A driver must count two seconds from when the car in front of him or her passes a fixed point, such as a tree, until the driver passes the same fixed point. Drivers use this rule to determine the minimum distance to follow a car travelling at the same speed. A diagram representing this distance is shown. As the speed of the cars increases, the minimum following distance also increases. Explain how the "two-second rule" leads to a greater minimum following distance as the speed of the cars increases. As part of your explanation, include the minimum following distances, in feet, for cars traveling at 30 miles per hour and 60 mile per hour.



#### Sample Response:

The minimum following distance is determined by the formula d = rt, where d is the minimum following distance, r is the rate (or speed), and tis the time. The "two-second rule" says that the time needed between cars traveling at the same speed remains constant at 2 seconds, so as the speed of the cars increases by a certain factor, then the minimum following distance must increase by the same factor. Since the speed of the cars is measured in miles per hour, and the

"two-second rule" measures time in seconds, the formula shown below can be used to determine the minimum following distance, in feet.

$$d = r \cdot \frac{5280}{1} \cdot \frac{1}{3600} \cdot 2$$

For cars traveling at 30 miles per hour, the minimum following distance is 88 feet. For cars traveling at 60 miles per hour, the minimum following distance is 176 feet.





#### Additional Examples to Demonstrate Understanding of Mathematical Content and Skills



#### **Algebra and Function Examples**

Create expressions and equations in two or more variables to represent relationships between quantities. Rearrange formulas to highlight a quantity of interest, using the same reasoning as in solving equations.

- A container of ice cream is taken from the freezer and sits in a room for t minutes. Its temperature in degrees Fahrenheit is  $a - b \cdot 2^{-t} + b$ , where a and b are positive constants. Write this expression in a form that shows that the temperature is always
  - 1. Less than a + b
  - 2. Greater than a

#### Response:

The form  $a+b-b \cdot 2^{-t}$  for the temperature shows that it is a + bminus a positive number, so always less than a + b. The form  $a + b (1 - 2^{-t})$ reveals that the temperature is always greater than a, because it is a plus a positive number.

CCSS-M Progressions, High School Algebra

Build a function that models the temperature of a cooling body by adding a constant function to a decaying exponential, and relate these functions to the model.

Build a function that models the temperature of a cup of tea over a period of time, if the ambient room temperature is 70° and a cup of tea is made with boiling water at a temperature of 212°.

#### Response:

The ambient room temperature can be represented as the constant function f(t) = 70. The exponentially decaying function  $g(t) = 142e^{-kt}$  is used to represent the decaying difference between the temperature of the tea and the temperature of the room. Therefore the function that models this situation is  $T(t) = 70 + 142e^{-kt}$ .

California Draft Mathematics Framework, Algebra II





## Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued

## **Algebra and Function Examples - continued**

Fit a linear function for a scatter plot that suggests a linear association.

Find the points of intersection between the line and the circle, given the equations of both.

• Find the points of intersection between the line y = -3x and the circle  $x^2 + y^2 = 90$ .

#### Response:

$$x^2 + (-3x)^2 = 90$$

- Substituting (-3x) for y in the equation

$$x^2 + 9x^2 = 90$$

$$10x^2 = 90$$

$$x^2 = 9$$

Substituting two values for y in the equation

$$x = 3 \text{ and } x = -3$$

$$y = -3x$$

$$y = (-3)(3)$$
 and  $y = (-3)(-3)$ 

$$y = -9$$
  $y = 9$ 

$$v = 9$$

The points of intersection are (3, -9) and (-3, 9)



## Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued

## Algebra and Function Examples - continued

Interpret functions that arise in applications in terms of the context. Key features to be included in interpretations: intercepts; intervals where the function is increasing, decreasing, positive, or negative; relative maximums and minimums; symmetries; end behavior; and periodicity.

The below table provides some U.S. Population data from 1982 to 1988: U.S. Population 1982-1988

Year	Population (in thousands)	Change in Population (in thousands)
1982	231,664	
1983	233,792	233,792 - 231,664 = 2,128
1984	235,825	2,033
1985	237,924	2,099
1986	240,133	2,209
1987	242,289	2,156
1988	244,499	2,210

Notice: The change in population from 1982 to 1983 is 2,128,000, which is recorded in thousands in the first row of the 3rd column. The other changes are computed similarly. All population numbers in the table are recorded in thousands.

Source: http://www.census.gov/popest/archives/1990s/popclockest.txt

- a. If we were to model the relationship between the U.S. population and the year, would a linear function be appropriate? Explain why or why not.
- b. Mike decides to use a linear function to model the relationship. He chooses 2,139, the average of the values in the 3rd column, for the slope. What meaning does this value have in the context of this model?
- Use Mike's model to predict the U.S. population in 1992.

#### Response:

- a. The table shows that over one-year periods, the population increases by approximately the same amount (just a little over 2 million per year). Hence a linear function is appropriate to model the relationship between the population and the year over this short time interval.
- b. The slope of the linear function, which will model this relationship, will measure the change in population per change in time. Its units will be millions-of-people per year in this problem. A value of 2139 thousand = 2,139,000 for the slope would mean that the population is growing by approximately 2,139,000 people per year.
- c. The population in 1988 was 244,499,000. Mike's choice for the slope from problem (b) indicates a population growth of about  $4 \cdot (2,139,000) = 8,556,000$  people between 1988 and 1992. Therefore Mike's model predicts the 1992 population to be approximately 253,055,000 people. Note the actual population of the United States in 1992 was about 255 million.

Illustrative Mathematics, High School Functions Standards





Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued

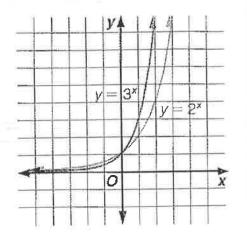
## **Algebra and Function Examples - continued**

Discuss the behavior of the graphs of  $y = 2^x$  and  $y = 3^x$ . Compare the values of  $2^x$  and  $3^x$  on the intervals  $-10 \le x < 0$  and  $0 < x \le 10$ .

#### Response:

Both graphs have y-intercepts at (0, 1). In the interval  $-10 \le x < 0$ ,  $2^x > 3^x$  and both graphs approach the x-axis as x approaches -10.

In the interval  $0 < x \le 10$ ,  $3^x > 2^x$ .



Translate between the geometric description and the equation for a conic section.

Using the geometric description of a circle, derive the equation for a circle.

A circle consists of all points (x, y) that are at a distance r > 0 from a fixed center (h, k). For any point lying on the

circle, 
$$\sqrt{(x-h)^2} + (y-k)^2 = r$$
 so that  $(x-h)^2 + (y-k)^2 = r^2$  determines the circle.



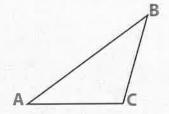
## Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued



## **Proof Examples**

Prove that the sum of the interior angles in a triangle is 180°.

• Given:  $\triangle ABC$ . To prove:  $m\angle A + m\angle B + m\angle C = 180$ .



#### Response:

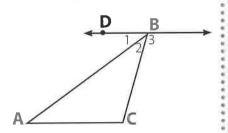
Draw  $\overrightarrow{BD}$  with  $\overrightarrow{BD}$  //  $\overrightarrow{AC}$ . (Through a point not on a line, there is exactly one line parallel to the given line.) By angle addition,

 $m\angle 1 + m\angle 2 + m\angle 3 = 180$ .

Since // lines  $\rightarrow$  AIA  $\approx$  , m $\angle 1 = m\angle A$ 

and  $m \angle 3 = m \angle C$ . So by substitution,

 $m\angle A + m\angle B + m\angle C = 180$ .



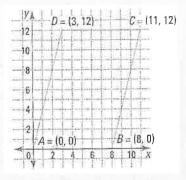


## Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued

## **Proof Examples - continued**

Prove or disprove that a figure defined by four given points in the coordinate plane is a rectangle.

Quadrilateral ABCD has vertices A = (0, 0), B = (8, 0), C = (11, 12),and D = (3, 12) as shown at the right. Prove or disprove that ABCD is a parallelogram.



#### Response:

ABCD is a parallelogram if both pairs of opposite sides are parallel. Calculate the slopes of the sides of ABCD.

Conclusions

1. slope of 
$$\overline{AD} = \frac{12 - 0}{3 - 0} = 4$$
  
slope of  $\overline{BC} = \frac{12 - 0}{11 - 8} = 4$   
slope of  $\overline{DC} = \frac{12 - 12}{11 - 3} = \frac{0}{8} = 0$   
slope of  $\overline{AB} = \frac{0 - 0}{8 - 0} = \frac{0}{8} = 0$   
2.  $\overline{AD} // \overline{BC}$ ,  $\overline{DC} // \overline{AB}$ 

3. ABCD is a parallelogram.

<u>Justifications</u> definition of slope

Parallel lines have the same slope definition of parallelogram



## Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued



#### **Probability and Statistics Example**

Use probability to evaluate outcomes of decisions.

A seven-year-old boy has a favorite treat, Super Fruity Fruit Snax. These "Fruit Snax" come in pouches of 10 snack pieces per pouch, and the pouches are generally sold by the box, with each box containing 4 pouches.

The snack pieces come in 5 different fruit flavors, and usually each pouch contains at least one piece from each of the 5 flavors. The website of the company that manufactures the product says that equal numbers of each of the 5 fruit flavors are produced and that pouches are filled in such a way that each piece added to a pouch is equally likely to be any one of the five flavors.

Of all the 5 fruit flavors, the seven-year-old boy likes mango the best. One day, he was very disappointed when he opened a pouch and there were no (zero) mango flavored pieces in the pouch. His mother (a statistician) assured him that this was no big deal and just happens by chance sometimes.

- a. If the information on the company's website is correct,
  - i. What proportion of the population of snack pieces is mango flavored?
  - ii. On average, how many mango flavored pieces should the boy expect in a pouch of 10 snack pieces?
  - iii. What is the chance that a pouch of 10 would have no mango flavored pieces? Was the mother's statement reasonable? Explain. (Hint: if none of the 10 independently selected pieces are mango, then all 10 pieces are "not mango.")
- b. The family then finds out that there were in fact no mango flavored pieces in any of the 4 pouches in the box they purchased. Again, if the information on the company's website is correct,
  - What is the chance that an entire box of 4 pouches would have no mango-flavored pieces? (Hint: How is this related to your answer to question (iii) in part (a)?)
  - ii. Based on your answer and based on the fact that this event of an entire box with "no mangoes" happened to this family, would you be concerned about the company's claims, or would you say that such an event is not surprising given the company's claims? Explain.





## Additional Examples to Demonstrate Understanding of Mathematical Content and Skills - continued

## Probability and Statistics Example - continued

#### Response:

a.

- i. If each of the 5 flavors occurs equally in the population, the proportion of mango flavored pieces is 1/5 or .20.
- ii. If the proportion of mango flavored pieces in the extremely large population is 1/5 or .20, then a random sample of 10 pieces (a pouch) should have mango flavored pieces on average.
- iii. The chance of selecting a single non-mango flavored piece is 4/5 or .80. If the selection of each piece is independent, then the chance of getting 10 non-mango flavored pieces is or about .1074. So yes, the mother's statement that a single pouch might not have any mango flavored pieces seems reasonable, happening in slightly more than 1 out of 10 pouches.

b.

 An entire box would consist of 40 snack pieces. As above, the chance of selecting a single non-mango flavored piece is

- 4/5 or .80. If the selection of each piece is independent, then the chance of getting 40 non-mango flavored pieces is or about .0001. Also, a student could use the answer determined in 1c above for the probability of a single "mangoless" pouch (.1074) and raise that value to the fourth power to represent 4 pouches. (.1074)<sup>4</sup> is about .0001.
- ii. Most students would say that such an event is too rare to occur by chance (1 in 10,000 boxes) if the company's claims are true. Therefore, the company's claims may need to be called into question. However, some students who are familiar with sweepstakes and offers from children's cereals, snacks, etc. may say that a 1 in 10,000 chance is not that unusual and is more likely than winning a grand prize, etc. The important thing is that the student's decision should be explained carefully and with reference to the answer to Ouestion b.i.

Illustrative Mathematics High School Statistics and Probability Standards



Marysville Joint Unified School District
"Third Interim" MYP

			. 1	_		D141				Designation	-	
	W.	orking Budge	t			Projection				Projection 2015-16		
		2013-14				2014-15	Cambinad		Unvestriated	Restricted	Combined	
	Unrestricted	Restricted	Combined	_	Unrestricted	Restricted	Combined	_	Unrestricted	Restricted	Combined	-
Revenue		0.447.600	C4 00C CC4		gap 28%	2 147 600	CA 1CE CEA	_	gap 7.8%	2 147 600	64,892,664	1
LCFF Funding	58,948,974	2,147,690	61,096,664		62,017,974			1 2	62,744,974	2,147,690 0	1,697,450	2
LCFF Suppl/Conc net of new costs			0		1,523,450	0	1,523,450	2	1,697,450	7,271,645	7,293,930	′
Federal Revenue	22,285	7,271,645	7,293,930		22,285	7,271,645	7,293,930		22,285			
State Revenue	1,567,507	4,703,639	6,271,146		1,567,507	2,853,639	4,421,146		1,567,507	2,853,639	4,421,146	
Local Revenue	1,211,466	3,697,043	4,908,509		1,211,466	3,697,043	4,908,509		1,211,466	3,697,043	4,908,509	
Total Revenue	61,750,232	17,820,017	79,570,249		66,342,682	15,970,017	82,312,699		67,243,682	15,970,017	83,213,699	
Expenditures												
Certificated Salaries	28,224,082	6,538,773	34,762,855		28,488,082	6,813,153	35,301,235	5,8	29,253,644		36,341,176	5
Classified Salaries	8,756,171	4,436,422	13,192,593		9,031,171	4,436,422	13,467,593	5,6	9,311,794	4,436,422	13,748,216	5,6
Benefits	12,094,592	3,540,379	15,634,971		12,629,592	3,540,379	16,169,971		13,631,119	3,540,379	17,171,498	
Books and Supplies	3,619,690	3,833,087	7,452,777		4,443,505	1,715,920	6,159,425	7,9	4,642,979	1,373,198	6,016,177	7,9
Other Services & Oper. Expenses	5,530,197	3,542,034	9,072,231		5,530,197	2,542,034	8,072,231		5,530,197	2,542,034	8,072,231	
Capital Outlay	140,867	620,235	761,102		75,867	620,235	696,102	4	75,867	620,235	696,102	
Other Outgo 7xxx	213,004	1,878,231	2,091,235		213,004	1,878,231	2,091,235		213,004	1,878,231	2,091,235	
Transfer of Indirect 73xx	(1,276,326)	479,098	(797,228)		(1,276,326)	479,098	(797,228)		(1,276,326)	479,098	(797,228)	
Unidentified Budget (Cuts)/(Savings)	(1,040,000)		(1,040,000)			0	0		0	0	0	
Total Expenditures	56,262,277	24,868,259	81,130,536		59,135,092	22,025,472	81,160,564		61,382,278	21,957,130	83,339,408	
Deficit/Surplus	5,487,955	(7,048,242)	(1,560,287)		7,207,590	(6,055,455)	1,152,135		5,861,404	(5,987,113)	(125,709)	
Transfers in/(out )			0		(811,000)	0	(811,000)	3	(811,000)	0	(811,000)	
Contributions to Restricted	(5,431,494)	5,431,494	0		(5,705,874)	5,705,874	0		(5,987,113)	5,987,113	0	
												10
Net increase (decrease) in Fund Balance	56,461	(1,616,748)	(1,560,287)		690,716	(349,581)	341,135	10	(936,710)	0	(936,709)	10
Beginning Balance	9,064,374	1,966,329	11,030,703		9,120,835	349,581	9,470,416		9,811,551	0	9,811,551	
Ending Balance	9,120,835	349,581	9,470,416		9,811,551	0	9,811,551		8,874,841	0	8,874,842	
Revolving/Stores/Prepaids	455,000		455,000		455,000		455,000		455,000		455,000	
Designated for Econ Uncertainty (3%)	2,433,916		2,433,916		2,459,147		2,459,147		2,524,512		2,524,512	
Assigned/Designated 11	1,702,000		1,702,000		1,162,000		1,162,000		662,000		662,000	
LCFF Reserve (up to 5%)	2,439,000		2,439,000		4,058,000		4,058,000		1,965,000		1,965,000	
Restricted Designations	2,433,000	349,581	349,581		4,030,000	0	0		2,202,000	0	0	
						_				_	0.000.000	
Unappropriated Fund Balance	2,090,919	0	2,090,919		1,677,404	0	1,677,404		3,268,329	0	3,268,329	1
			2.6%				2.1%				3.9%	1

5/20/2014 MV MYP for third interim and adopted budget MYP third int

Page 1 of 6

#### Marysville Joint Unified School District "Third Interim" MYP

#### Notes:

- <sup>1</sup> LCFF funding projected to increase in 14-15 by 28% of the gap, 7.8% in 15-16, and 8.4% in 2016-17. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding. Includes increase of 67 ADA in 2014-15 and flat ADA thereafter.
- <sup>2</sup> Portion of LCFF funding attributable to Supp/Conc is tracked on second line and represents the amount of new revenue in excess of related new costs for 14-15 and 15-16. In the current year, LCFF Supp/Conc revenue represents prior year EIA funding.
- <sup>3</sup> Since Deferred Maintenance funding/contributions were folded into LCFF funding, transfer must be made to Def Maint fund to properly fund that program to the prior levels. Amount represents 1% (State's 0.5% and District's match)
- <sup>4</sup> Removed one-year capital eRate expenditures
- <sup>5</sup> Step and Column movement, net of retirements.
- <sup>6</sup> Added in additional costs to cover mid-year hires in prior year
- <sup>7</sup> 2% COLA for books, supplies, and services
- <sup>8</sup> Added back enough teacher FTEs to provide for CSR at 24:1 for all schools (3.0 FTE)
- <sup>9</sup> Balance restricted expenditures to remove carryover from prior year
- <sup>10</sup> Excess of Revenues over Expenditures, and growth in Fund Balance, due to additional supplemental/concentration targeted revenues not yet identified as to type of expenditure. Additional dollars to prioritize through the LCAP process for 2014-15 and 2015-16.
- <sup>11</sup> Assigned/designated fund balance for revenues or projects not yet prioritized or budgeted E-Rate, Tech, Lang Arts and security camera funding. See separate schedule.
- <sup>12</sup> Recommended LCFF Reserve. SSC recommends one full year of LCFF revenue increase as an additional reserve due to uncertainties in funding. This analysis assumes one year, up to 5% max, set aside out of fund balance. (FYI, the projected increase in LCFF in 2014-15 is 13%, so the 5% limit would apply.)

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## Changes to Current Budget MYP Adjustments

72			Object Code					
Adjustments for MYP 14-15	1000	2000	3000	4/5/6000	8000 Un	8000 Rest 1	Restr Exp 1	Total Adj to Unr FB
LCFF Gap Funding per DOF, base and supp/concents	1				\$3,069,000	\$5,198,000	11/8 6	3,069,000
step/column (2.0%)	564,000	175,000	111,000				0 Y 2 M	(850,000)
Additional STRS contributions (Incr 1.25%)			435,000					(435,000)
Set up budget for ROP/CTE							400,000	
Make 1.0% Deferred Maint Contribution					(811,000)			(811,000)
Build in local match for two buses (one additional)							25,000	
Remove IT one-time Erate equipment purchase				(65,000)			o littel	65,000
Add'I teachers for progress toward 24:1							225,120	≅.
LCFF Flexed Instructional Materials LA Adoption							500,000	
Additional LCAP priorities not above				703,000			2,524,430	(703,000)
Estimated Retiree savings	(300,000)		(36,000)					336,000
Add 2% for increases to books, supplies, services				185,815			e Z svyn	(185,815)
Cover second half of prior year mid-year hires		100,000	25,000					(125,000)
Special Ed Encroachment Increase					(274,380)	274,380	274,380	(274,380)
	264,000	275,000	535,000	823,815	1,983,620	5,472,380	3,948,930	85,805

_			Object Code					
Adjustments for MYP 15-16	1000	2000	3000	4/5/6000	8000 Un	8000 Rest <sup>1</sup>	Restr Exp <sup>1</sup>	Total Adj to Unr FB
LCFF Gap Funding per SSC, base and supp/concentr	1				\$727,000	\$1,074,000		727,000
step/column (2.0%)	569,762	180,623	113,527					(863,912)
Additional STRS contributions (Incr 1.6%)			565,000					(565,000)
Cover second half of prior year mid-year hires		100,000						(100,000)
Set up budget for ROP/CTE							400,000	*
LCFF Flexed Instructional Materials LA Adoption							500,000	*1
Additional LCAP priorities not above	195,800							(195,800)
Eliminate Common Core SS						(1,850,000)	(1,850,000)	*
Add 2% for increases to books, supplies, services				199,474				(199,474)
Additional PERS rate contribution			323,000				5000	(323,000)
Special Ed Encroachment Increase					(281,239)	281,239	281,239	(281,239)
	765,562	280,623	1,001,527	199,474	445,761	(494,761)	(668,761)	(1,801,426)

Using LCFF Calculator, split out base funding (Unrestricted) from Supplemental/Concentration proportional funding (reflected here as Restricted)

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#### SUPPLEMENTAL & CONCENTRATION DISTRIBUTION

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	89,909,577	69,117,461	20,792,116	
Less: LCFF Transition (2012-13 Adj. Base)	57,328,486	57,328,486	\$0	
Difference	32,581,091	11,788,975	\$20,792,116	
2013-14 Progress Toward Target	\$3,838,053	\$1,399,135	2,438,918	11.78%
new money and proportionality (WestEd version)	6.7%		4.2%	
Description	Total LCFF	Base	Supp/ Conc	]
Total Target funding by 2021	90,669,707	69,698,777	20,970,930	
Less: LCFF Transition (2012-13 Adj. Base)	61,196,122	58,757,204	2,438,918	
Difference	29,473,585	10,941,573	18,532,012	
2014-15 Progress Toward Target	\$8,267,341	\$3,069,112	\$5,198,229	28.05%
new money and proportionality (WestEd version)	13.5%		12.4%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	92,560,821	71,146,597	21,414,224	
Less: LCFF Transition (2012-13 Adj. Base)	69,463,462	61,826,315	\$7,637,147	
Difference	23,097,359	9,320,282	\$13,777,077	
2015-16 Progress Toward Target	\$1,801,594	\$726,982	\$1,074,612	7.80%
new money and proportionality (WestEd version)	2.6%		13.9%	
Description	Total LCFF	Base	Supp/ Conc	]
Total Target funding by 2021	94,662,529	72,750,420	21,912,109	
Less: LCFF Transition (2012-13 Adj. Base)	71,265,056	62,553,297	\$8,711,759	
Difference	23,397,473	10,197,123	\$13,200,350	
2016-17 Progress Toward Target	\$1,965,388	\$856,559	\$1,108,829	8.40%
new money and proportionality (WestEd version)	2.8%		15.5%	-6

# UNRESTRICTED General Fund Marysville Joint Unified School District Changes Since Second Interim

	//#	2013-14
Excess of Expenditures over Revenues at Second Interim		(\$980,306)
Revenue Changes		
LCFF Funding - adjust for ADA, recalculations	(\$177,843)	
Additional State Revenue	\$57,025	
Other Revenue Changes	\$587	
Change in Contributions to Restricted Programs	(\$132,232)	
Total Revenue Changes		(\$252,463)
Expenditure Changes		
Certificated Changes	(\$72,447)	
Change in Books and Supplies, Services	\$161,401	
Change in indirect costs	(\$191,066)	
Other Expenditure Changes	(\$1,187,118)	
Total Expenditure Changes		(\$1,289,230)
Revised Excess of Expenditures over Revenues 2013-14	0	\$56,461

#### **Components of Fund Balance**

	2013-14	2014-15	2015-16
Total Ending Fund Balance	\$9,470,416	\$9,811,551	\$8,874,842
Revolving Fund	\$30,000	\$30,000	\$30,000
Stores	\$425,000	\$425,000	\$425,000
Assignments/Reserved			
Technology E-Rate	\$293,000	\$293,000	\$293,000
Second half of LA adoption	\$0	\$500,000	\$0
Lotteryand Targeted Carryover	\$1,040,000		
Security Camera Project	\$369,000	\$369,000	\$369,000
Total Assigned	\$1,702,000	\$1,162,000	\$662,000
Restricted Balances	\$349,581	\$0	\$0
Reserve for Economic Uncertainty 3%	\$2,433,916	\$2,459,147	\$2,524,512
LCFF Reserve (up to 5%) 1	\$2,439,000	\$4,058,000	\$1,965,000
Unappropriated/Available	\$2,090,919	\$1,677,404	\$3,268,329
Percent Unappropriated	2.6%	2.1%	3.9%

<sup>&</sup>lt;sup>1</sup> Recommended LCFF Reserve. SSC recommends one full year of LCFF revenue increase as an additional reserve due to uncertainties in funding. This analysis assumes one year, up to 5% max, set aside out of fund balance. (FYI, the projected increase in LCFF in 2014-15 is 13%, so the 5% limit would apply.)

LCFF Calculator Universal Assumptions	
Marysville Joint Unified	5/20/14

	Summary of Fund	ing				
		2013-14	2014-15		2015-16	2016-17
Target	\$	89,909,577	\$ 90,669,7	06 \$	92,560,820	\$ 94,662,530
Floor		57,328,486	61,196,1	.22	69,463,462	71,265,056
CY Gap Funding		3,838,052	8,267,3	40	1,801,594	1,965,388
ERT		*			*	196
Minimum State Aid					· ·	 55
Total Phase-In Entitlement	\$	61,166,538	\$ 69,463,4	62 \$	71,265,056	\$ 73,230,444

	Compo	nents of LCFF	Ву О	bject Code	v	Z.V.		
		2012-13		2013-14		2014-15	2015-16	2016-17
8011 - State Aid	\$	25,291,206	\$	40,727,543	\$	49,024,467	\$ 50,826,061	\$ 52,791,449
8011 - Fair Share							-	72F
8311 & 8590 - Categoricals	3.00	11,105,191				No. of the last of		
8012 - EPA		10,041,277		8,408,156		8,408,156	8,408,156	8,408,156
Local Revenue Sources:								
8021 to 8048 - Property Taxes				12,852,202		12,852,202	12,852,202	12,852,202
8096 - In-Lieu of Property Taxes				(821,363)		(821,363)	(821,363)	(821,363)
Property Taxes net of in-lieu		11,613,501		12,030,839		12,030,839	12,030,839	12,030,839
TOTAL FUNDING	\$	58,051,175	\$	61,166,538	\$	69,463,462	\$ 71,265,056	\$ 73,230,444
Excess Taxes	\$	020	\$	(0)	\$	(0)	\$ 0	\$ 0
EPA in excess to LCFF Funding	\$	(#	\$	0	5	0 .	\$ (0)	\$ (0,

Minimum Proportionality Percentage (MI Summary Supplemental & Concentration G 2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP yea	\$ 7,637,147 \$	8,711,759	\$ 9,820,588
Current year Minimum Proportionality Percentage (MPP)	12.65%	14.26%	15.85%



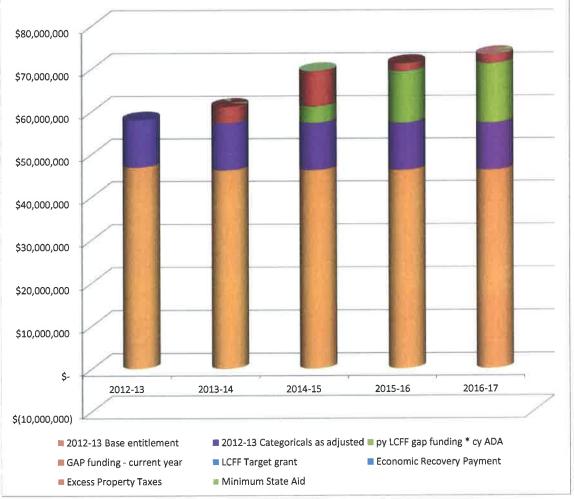
#### SUPPLEMENTAL & CONCENTRATION DISTRIBUTION

Description	Total LCFF	Base	Supp/ Conc	Progress %
Total Target funding by 2021	89,909,577	69,117,461	20,792,116	
Less: LCFF Transition (2012-13 Adj. Base)	57,328,486	57,328,486	\$0	
Difference	32,581,091	11,788,975	\$20,792,116	
2013-14 Progress Toward Target	\$3,838,053	\$1,399,135	2,438,918	11.78%
new money and proportionality (WestEd version)	6.7%		4.2%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	90,669,707	69,698,777	20,970,930	
Less: LCFF Transition (2012-13 Adj. Base)	61,196,122	58,757,204	2,438,918	
Difference	29,473,585	10,941,573	18,532,012	
2014-15 Progress Toward Target	\$8,267,341	\$3,069,112	\$5,198,229	28.05%
new money and proportionality (WestEd version)	13.5%		12.4%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	92,560,821	71,146,597	21,414,224	
Less: LCFF Transition (2012-13 Adj. Base)	69,463,462	61,826,315	7,637,147	
Difference	23,097,359	9,320,282	\$13,777,077	
2015-16 Progress Toward Target	\$1,801,594	\$726,982	\$1,074,612	7.80%
new money and proportionality (WestEd version)	2.6%		13.9%	
Description	Total LCFF	Base	Supp/ Conc	
Total Target funding by 2021	94,662,529	72,750,420	21,912,109	
Less: LCFF Transition (2012-13 Adj. Base)	71,265,056	62,553,297	\$8,711,759	
Difference	23,397,473	10,197,123	\$13,200,350	
2016-17 Progress Toward Target	\$1,965,388	\$856,559	\$1,108,829	8.40%
new money and proportionality (WestEd version)	2.8%		15.5%	
Description	2013-14	2014-15	2015-16	2016-17
Revised Base Funding	\$58,727,621	\$61,826,316	\$62,553,297	\$63,409,856
Revised Supplemental & Concentration Funding	\$2,438,918	\$7,637,147	\$8,711,759	\$9,820,588
Total Revised Funding	\$61,166,539	\$69,463,463	\$71,265,056	\$73,230,444
Prior Estimated Base Funding	\$58,835,649	\$60,977,554	\$61,670,771	\$64,725,369
Prior Estimated Supplemental & Concentration Funding	\$2,438,918	\$7,504,190	\$8,551,557	\$7,398,077
Total Estimated Prior Funding	\$61,274,567	\$68,481,744	\$70,222,328	\$72,123,446
Base Funding - Difference	(\$108,028)	\$848,762	\$882,526	(\$1,315,513)
Supplemental & Concentration Funding - Difference	\$0	\$132,957	\$160,202	\$2,422,511
Total Funding - Difference	(\$108,028)	\$981,719	\$1,042,728	\$1,106,998



THE PARTY SHAPE	Marysville Joint Unified	5/20/14
	LOCAL CONTROL FUNDING FORMULA	

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ 121	\$ (0)	\$ (0)	\$ 0	\$ 0
Minimum State Aid	\$ (#)	\$ *	\$ 5	\$ 5	\$ 47.
Economic Recovery Payment	\$	\$ ~	\$ ≘	\$ 2	\$ -
LCFF Target grant	\$ (#)	\$ *	\$	\$ 	\$ 12
GAP funding - current year	\$ 0.75	\$ 3,838,052	\$ 8,267,340	\$ 1,801,594	\$ 1,965,388
py LCFF gap funding * cy ADA	\$ 565	\$ ¥	\$ 3,838,052	\$ 12,105,392	\$ 13,906,986
2012-13 Categoricals as adjusted	\$ 11,105,191	\$ 11,105,191	\$ 11,134,775	\$ 11,134,775	\$ 11,134,775
2012-13 Base entitlement	\$ 46,945,984	\$ 46,223,295	\$ 46,223,295	\$ 46,223,295	\$ 46,223,295
Total General Purpose Funding	\$ 58,051,175	\$ 61,166,538	\$ 69,463,462	\$ 71,265,056	\$ 73,230,444
Calculator tab: Recap total LCFF Proof	\$ 58,051,175 TRUE	\$ 61,166,538 TRUE	\$ 69,463,462 TRUE	\$ <b>7</b> 1,265,056 TRUE	\$ 73,230,444 TRUE



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

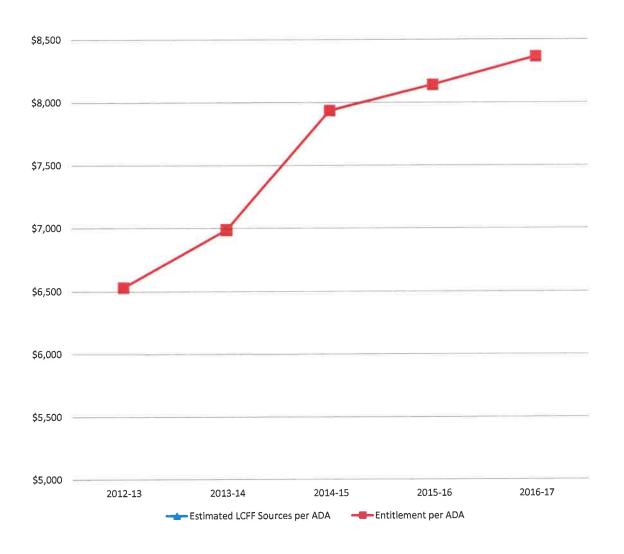


Marysville Joint Unified	5/20/14
LOCAL CONTROL FUNDING FORMULA	

**LCFF** Entitlement per ADA

			P 4	-					
	2012-13		2013-14		2014-15		2015-16		2016-17
-	8,891.63		8,754.76		8,754.76		8,754.76		8,754.76
\$	6,528.74	\$	6,986.66	\$	7,934.37	\$	8,140.15	\$	8,364.64
		\$	457.92	\$	947.70	\$	205.78	\$	224.49
			7.01%		13.56%		2.59%		2.76%
\$	6,528.74	\$	6,986.66	\$	7,934.37	\$	8,140.15	\$	8,364.64
		\$	457.92	\$	947.70	\$	205.78	\$	224.49
			7.01%		13.56%		2.59%		2.76%
	\$	2012-13 8,891.63 \$ 6,528.74	2012-13	2012-13     2013-14       8,891.63     8,754.76       \$ 6,528.74     \$ 6,986.66       \$ 457.92       7.01%       \$ 6,528.74     \$ 6,986.66       \$ 457.92       \$ 457.92	2012-13 2013-14 8,891.63 8,754.76 \$ 6,528.74 \$ 6,986.66 \$ 457.92 \$ 7.01%	2012-13         2013-14         2014-15           8,891.63         8,754.76         8,754.76           \$ 6,528.74         \$ 6,986.66         \$ 7,934.37           \$ 457.92         \$ 947.70           7.01%         13.56%           \$ 6,528.74         \$ 6,986.66         \$ 7,934.37           \$ 457.92         \$ 947.70	2012-13         2013-14         2014-15           8,891.63         8,754.76         8,754.76           \$ 6,528.74         \$ 6,986.66         7,934.37         \$ 457.92         947.70         \$ 7.01%           \$ 6,528.74         \$ 6,986.66         7,934.37         \$ 457.92         947.70         \$ 7.934.37         \$ 947.70         \$ 7.934.37 <td>2012-13         2013-14         2014-15         2015-16           8,891.63         8,754.76         8,754.76         8,754.76           \$ 6,528.74         \$ 6,986.66         7,934.37         8,140.15           457.92         947.70         205.78           7.01%         13.56%         2.59%           \$ 6,528.74         6,986.66         7,934.37         8,140.15           \$ 457.92         947.70         205.78</td> <td>2012-13         2013-14         2014-15         2015-16           8,891.63         8,754.76         8,754.76         8,754.76           \$ 6,528.74         \$ 6,986.66         \$ 7,934.37         \$ 8,140.15         \$ 457.92           \$ 7,01%         13.56%         2.59%           \$ 6,528.74         \$ 6,986.66         \$ 7,934.37         \$ 8,140.15         \$ 8,140.15           \$ 457.92         \$ 947.70         \$ 205.78         \$ 205.78         \$ 205.78         \$ 205.78</td>	2012-13         2013-14         2014-15         2015-16           8,891.63         8,754.76         8,754.76         8,754.76           \$ 6,528.74         \$ 6,986.66         7,934.37         8,140.15           457.92         947.70         205.78           7.01%         13.56%         2.59%           \$ 6,528.74         6,986.66         7,934.37         8,140.15           \$ 457.92         947.70         205.78	2012-13         2013-14         2014-15         2015-16           8,891.63         8,754.76         8,754.76         8,754.76           \$ 6,528.74         \$ 6,986.66         \$ 7,934.37         \$ 8,140.15         \$ 457.92           \$ 7,01%         13.56%         2.59%           \$ 6,528.74         \$ 6,986.66         \$ 7,934.37         \$ 8,140.15         \$ 8,140.15           \$ 457.92         \$ 947.70         \$ 205.78         \$ 205.78         \$ 205.78         \$ 205.78

\$9,000 -

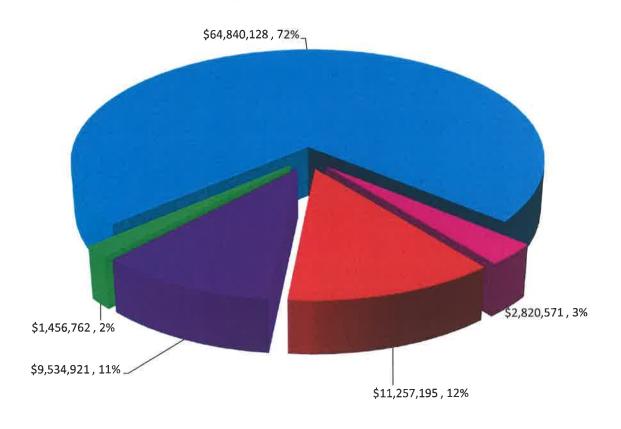




Marysville Joint Unified	5/20/14
LOCAL CONTROL FUNDING FORMULA	

## **Components of LCFF Target Entitlement**

Base Grant	\$ 64,840,128
Grade Span Adjustment	\$ 2,820,571
Supplemental Grant	\$ 11,257,195
Concentration Grant	\$ 9,534,921
Add-ons (TIIBG & Transportation)	\$ 1,456,762
Total	\$ 89,909,577







	Marysville Join	it U	nified				5/20/14
The second second second second	LOCAL CONTROL FUN	DINC	FORMULA	1			
	Summary of	Fun	ding	1 2 3 - 2			
			2013-14	2014-15		2015-16	2016-17
Target		\$	89,909,577	\$ 90,669,706	}	92,560,820	\$ 94,662,530
Floor			57,328,486	61,196,122		69,463,462	71,265,056
CY Gap Funding			3,838,052	8,267,340		1,801,594	1,965,388
ERT							€.
Minimum State Aid			¥	- 3			
Total Phase-In Entitlement		\$	61,166,538	\$ 69,463,462	5	71,265,056	\$ 73,230,444

Cc	omp	onents of LCFF	Ву	Object Code	Т		П		_	
		2012-13		2013-14		2014-15		2015-16		2016-17
8011 - State Aid	\$	25,291,206	\$	40,727,543	\$	49,024,467	\$	50,826,061	\$	52,791,449
8011 - Fair Share		=======================================		2		9				8
8311 & 8590 - Categoricals		11,105,191				-				3 1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
8012 - EPA		10,041,277		8,408,156		8,408,156		8,408,156		8,408,156
Local Revenue Sources:										
8021 to 8048 - Property Taxes net of in-lieu		11,613,501		12,030,839		12,030,839		12,030,839		12,030,839
8096 - Charter's In-Lieu Taxes		8		9						*
TOTAL FUNDING	\$	58,051,175	\$	61,166,538	\$	69,463,462	\$	71,265,056	\$	73,230,444
Excess Taxes	\$		\$	(0)	\$	(0)	\$	0	\$	0



VALUE OF BUILDING	Marys	ville Joint Unific	ed			5/20/14
	LOCAL CO	NTROL FUNDING FOR	RMULA			
FPA in excess to LCFF Funding	Ś	- Ś	0 \$	0 5	(0) \$	(0)

\$80,000,000 \$70,000,000 \$60,000,000 \$50,000,000 \$40,000,000 \$30,000,000 \$20,000,000 \$10,000,000 \$0 2016-17 2012-13 2013-14 2014-15 2015-16 ■ 8011 - State Aid ■ 8311 & 8590 - Categoricals ■ 8021 to 8048 - Property Taxes net of in-lieu ■ 8012 - EPA

LCFF Entitlement Excess Taxes Minimum EPA Proof Total all Sources

■ 8096 - Charter's In-Lieu Taxes

\$ 58,051,175	\$ 61,166,538 (0)	\$ 69,463,462 (0)	\$ <b>71,265,056</b> 0	\$ 73,230,444 0
:-::	0	0	-	
\$ 58,051,175	\$ 61,166,538	\$ 69,463,462	\$ 71,265,056	\$ 73,230,444
TRUE	TRUE	TRUE	TRUE	TRUE



#### **Equity Allocation Proposal: Multi-Year Summary**

Allocation Area	Revenue/ Cost Estimate	Current Year 2013-14	Year 1 2014-15	Year 2 2015-16 <sup>2</sup>	Year 3 2016-17 <sup>2</sup>
Total Available New Funding 1	\$15,871,000	\$3,838,000	\$8,267,000	1,801,000	1,965,000
Increased Compensation, per 1%	\$500,000	. ,			
Potential Budget Increases					
Targeted (former EIA program)	\$2,440,000	\$2,440,000			
Transportation Expenditures	\$1,506,000	\$1,506,000			
Classroom Teachers (Schedule A)	\$1,399,200		\$416,600	\$195,800	\$786,800
Certificated Support Staff (Schedule B)	\$1,833,300		\$1,082,150	\$0	\$751,150
Site Classified Support (Schedule C)	\$641,800		\$641,800	\$0	\$0
Budget Allocations (Schedule D)	\$7,725,000		\$3,522,000	\$2,335,000	\$1,868,000
Total Additions	\$15,545,300	\$3,946,000	\$5,662,550	\$2,530,800	\$3,405,950
Remaining funds to prioritize/cover with existing	\$325,700	(\$108,000)	\$2,604,450	(\$729,800)	(\$1,440,950)

<sup>&</sup>lt;sup>1</sup> Per the LCFF Calculator at Second Interim 2014, the District is estimated to receive \$7.9M additional for 2014-15, \$1.7M for 2015-16 and \$1.9M for 2016-17. Approximately \$5M, \$1M and \$1.3M of that is generated by the needlest students (82% supplemental/concentration). However, a portion of the new base funds must be allocated to cover contributions from Unrestricted general fund to programs already supporting the needlest students, including home-to-school transportation, ROP, smaller class sizes and targeted (formerly EIA) programs. Future revenues and future additional costs are estimated only; further precision will be employed once State budget figures are known in the out years.

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<sup>&</sup>lt;sup>2</sup> LCFF Calculator at Second Interim 2014 uses more conservative SSC assumptions. If percent of gap funding is closer to figures projected by DOF, there could be up to \$5M more funding in Years 2 and 3.

Enrollment Projected for 2014-15 and Weighted Projected Enrollment for Supplemental/ Concentration Factors

Enroll   Proj Enroll   Undupl   Suppl   Concent   Weighted   Proj Enroll   2013-14   2014-15   Count   Adj   Adj   Adj   Neighted   Proj Enroll   Elementary   S04   S19   72%   75   44   637   870   170   172   85%   29   26   227   North Marysville   Continuation High   Suppl   Suppl   Suppl   Concent   Suppl   Su		Total					
School   2013-14   2014-15   Count   Adj   Adj   Proj Enroll		Enroll 1	Proj Enroll	Undupl	Suppl	Concen	Weighted
Arboga Elementary 504 519 72% 75 44 637 Browns Valley Elementary 146 158 42% 13 - 171 Cedar Lane Elementary 509 506 96% 98 105 709 Cordua Elementary 109 114 71% 16 9 139 Covillaud Elementary 501 489 80% 79 62 630 Dobbins Elementary 69 80 70% 11 6 97 Edgewater Elementary 503 618 96% 99 106 724 Johnson Park Elementary 503 618 96% 99 106 724 Johnson Park Elementary 644 639 11% 116 115 870 Linda Elementary 644 639 11% 116 115 870 Linda Elementary 644 639 11% 116 115 870 Clivehurst Elementary 644 639 11% 116 115 870 Clivehurst Elementary 644 639 11% 116 115 870 Clivehurst Elementary 644 639 11% 116 115 157 Cothill Intermediate 170 158 49% 102 107 752 Yuba Feather Elementary 135 128 72% 18 11 157 Anna Mckenney Intermediate 513 528 84% 89 76 693 Yuba Gardens Intermediate 709 725 90% 131 128 984 Lindhurst High 1,092 1,094 86% 187 167 1,448 Marysville High 927 953 64% 122 42 1,116 Lindhurst High 1,092 1,094 86% 187 167 1,448 Marysville High 927 953 64% 122 42 1,116 Lincoln (Abraham) (Alternative) 177 172 85% 29 26 227 North Marysville Continuation High 108 110 67% 15 6 131 South Lindhurst Continuation High 108 110 67% 15 6 136	School		<sup>1</sup> 2014-15	Count 4	Adj <sup>2</sup>	Adj <sup>3</sup>	_
Browns Valley Elementary   146   158   42%   13   -   171	Elementary						
Cedar Lane Elementary   509   506   96%   98   105   709	Arboga Elementary	504	519	72%	75	44	637
Cordua Elementary         109         114         71%         16         9         139           Covillaud Elementary         501         489         80%         79         62         630           Dobbins Elementary         69         80         70%         11         6         97           Edgewater Elementary         487         484         77%         74         52         610           Ella Elementary         503         518         96%         99         106         724           Johnson Park Elementary         364         360         92%         66         66         492           Kynoch Elementary         691         681         95%         129         136         947           Linda Elementary         691         681         95%         129         136         947           Linda Elementary         101         92         53%         10         -         102           Olivehurst Elementary         101         92         53%         10         -         102           Vuba Feather Elementary         195         128         72%         18         11         157           Anna Mckenney Intermediate         170 <td>Browns Valley Elementary</td> <td>146</td> <td>158</td> <td>42%</td> <td>13</td> <td>0(6)</td> <td>171</td>	Browns Valley Elementary	146	158	42%	13	0(6)	171
Covillaud Elementary         501         489         80%         79         62         630           Dobbins Elementary         69         80         70%         11         6         97           Edgewater Elementary         487         484         77%         74         52         610           Ella Elementary         503         518         96%         99         106         724           Johnson Park Elementary         364         360         92%         66         66         492           Kynoch Elementary         644         639         11%         116         115         870           Linda Elementary         691         681         95%         129         136         947           Loma Rica Elementary         101         92         53%         10         -         102           Olivehurst Elementary         135         128         72%         18         11         157           Yuba Feather Elementary         135         128         72%         18         11         157           Anna Mckenney Intermediate         170         158         49%         15         -         173           Anna Mckenney Intermediate	Cedar Lane Elementary	509	506	96%	98	105	709
Dobbins Elementary         69         80         70%         11         6         97           Edgewater Elementary         487         484         77%         74         52         610           Ella Elementary         503         518         96%         99         106         724           Johnson Park Elementary         644         639         11%         116         115         870           Kynoch Elementary         691         681         95%         129         136         947           Linda Elementary         101         92         53%         10         -         102           Olivehurst Elementary         542         543         94%         102         107         752           Yuba Feather Elementary         542         543         94%         102         107         752           Yuba Feather Elementary         5305         5,311         728         18         11         157           Anna Mckenney Intermediate         170         158         49%         15         -         173           Anna Mckenney Intermediate         709         725         90%         131         128         984           Lindhurst High <td>Cordua Elementary</td> <td>109</td> <td>114</td> <td>71%</td> <td>16</td> <td>9</td> <td>139</td>	Cordua Elementary	109	114	71%	16	9	139
Edgewater Elementary       487       484       77%       74       52       610         Ella Elementary       503       518       96%       99       106       724         Johnson Park Elementary       364       360       92%       66       66       492         Kynoch Elementary       644       639       11%       116       115       870         Linda Elementary       691       681       95%       129       136       947         Loma Rica Elementary       101       92       53%       10       -       102         Olivehurst Elementary       135       128       72%       18       11       157         Yuba Feather Elementary       135       128       72%       18       11       157         Yuba Feather Elementary       135       128       72%       18       11       157         Yuba Feather Elementary       135       128       72%       18       11       157         Anna Mckenney Intermediate       170       158       49%       15       -       173         Anna Mckenney Intermediate       513       528       84%       89       76       693	Covillaud Elementary	501	489	80%	79	62	630
Ella Elementary 503 618 96% 99 106 724 Johnson Park Elementary 364 360 92% 66 66 492 Kynoch Elementary 644 639 11% 116 115 870 Linda Elementary 691 681 95% 129 136 947 Loma Rica Elementary 101 92 53% 10 - 102 Olivehurst Elementary 135 128 72% 18 11 157 Yuba Feather Elementary 135 128 72% 18 11 157  Middle Schools Foothill Intermediate 170 158 49% 15 - 173 Anna Mckenney Intermediate 513 528 84% 89 76 693 Yuba Gardens Intermediate 709 725 90% 131 128 984  High Schools Lindhurst High 1,092 1,094 86% 187 167 1,448 Marysville High 927 953 64% 122 42 1,116  Alternative Lincoln (Abraham) (Alternative) 177 172 85% 29 26 227 North Marysville Continuation High 108 110 67% 15 6 131 South Lindhurst Continuation High 116 115 66% 15 6 136	Dobbins Elementary	69	80	70%	11	6	97
Johnson Park Elementary       364       360       92%       66       66       492         Kynoch Elementary       644       639       11%       116       115       870         Linda Elementary       691       681       35%       129       136       947         Loma Rica Elementary       101       92       53%       10       -       102         Olivehurst Elementary       185       128       72%       18       11       157         Yuba Feather Elementary       185       128       72%       18       11       157         Widdle Schools       709       752       18       11       157       173         Anna Mckenney Intermediate       170       158       49%       15       -       173         Anna Mckenney Intermediate       709       725       90%       131       128       984         Yuba Gardens Intermediate       709       725       90%       131       128       984         High Schools       1,392       1,411       1,850       1,850         High Schools       1,094       86%       187       167       1,448         Marysville High       927       95	Edgewater Elementary	487	484	777%	74	52	610
Kynoch Elementary         644         639         11%         116         115         870           Linda Elementary         691         681         95%         129         136         947           Loma Rica Elementary         101         92         53%         10         -         102           Olivehurst Elementary         195         543         94%         102         107         752           Yuba Feather Elementary         195         128         72%         18         11         157           Middle Schools         5305         5,311         84%         15         -         173           Anna Mckenney Intermediate         170         158         49%         15         -         173           Anna Mckenney Intermediate         709         725         90%         131         128         984           Yuba Gardens Intermediate         709         725         90%         131         128         984           High Schools         Lindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116 <t< td=""><td>Ella Elementary</td><td>503</td><td>618</td><td>96%</td><td>99</td><td>106</td><td>724</td></t<>	Ella Elementary	503	618	96%	99	106	724
Linda Elementary         691         681         95%         129         136         947           Loma Rica Elementary         101         92         53%         10         -         102           Olivehurst Elementary         135         543         94%         102         107         752           Yuba Feather Elementary         135         128         72%         18         11         157           Middle Schools         5,305         5,311         -         18         11         157           Anna Mckenney Intermediate         170         158         49%         15         -         173           Anna Mckenney Intermediate         513         528         84%         89         76         693           Yuba Gardens Intermediate         709         725         90%         131         128         984           High Schools         1,392         1,411         -         1,850           High Schools         1         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           Alternative         1         77 <t< td=""><td>Johnson Park Elementary</td><td>364</td><td>360</td><td>92%</td><td>66</td><td>66</td><td>492</td></t<>	Johnson Park Elementary	364	360	92%	66	66	492
Loma Rica Elementary	Kynoch Elementary	644	639	91%	116	115	870
Olivehurst Elementary         542         543         94%         102         107         752           Yuba Feather Elementary         135         128         72%         18         11         157           Middle Schools         5,305         5,311         2         7,037           Middle Schools         5         3         5         49%         15         -         173           Anna Mckenney Intermediate         513         528         84%         89         76         693           Yuba Gardens Intermediate         709         725         90%         131         128         984           High Schools         1,392         1,411         -         1,850           High Schools         1         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           Alternative         1         2,019         2,047         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High	Linda Elementary	1691	681	95%	129	136	947
Yuba Feather Elementary         185         128         72%         18         11         157           Middle Schools         5,305         5,311         7,037           Foothill Intermediate         170         158         49%         15         -         173           Anna Mckenney Intermediate         513         528         84%         89         76         693           Yuba Gardens Intermediate         709         725         90%         131         128         984           High Schools         1,392         1,411         -         1,850           High Schools         Lindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           Alternative         1,092         2,047         2,047         2,564           Alternative         1,16         2,047         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6	Loma Rica Elementary	101	92	53%	10	- 2	102
Niddle Schools   Foothill Intermediate   170   158   49%   15   -   173	Olivehurst Elementary	542	543	94%	102	107	752
Middle Schools           Foothill Intermediate         170         158         49%         15         -         173           Anna Mckenney Intermediate         513         528         84%         89         76         693           Yuba Gardens Intermediate         709         725         90%         131         128         984           High Schools         1,392         1,411         -         -         1,850           Hindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           Alternative         2,019         2,047         -         2,564           Alternative         1177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	Yuba Feather Elementary	185	128	72%	18	11	157
Foothill Intermediate		5,305	5,311				7,037
Anna Mckenney Intermediate         513         528         84%         89         76         693           Yuba Gardens Intermediate         709         725         90%         131         128         984           1,392         1,411         128         1,850           High Schools           Lindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           2,019         2,047         122         42         1,116           Alternative         177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	Middle Schools						
Yuba Gardens Intermediate         709         725         90%         131         128         984           1,392         1,411         1,850           High Schools           Lindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           2,019         2,047         -         -         2,564           Alternative           Lincoln (Abraham) (Alternative)         177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	Foothill Intermediate	170	158	49%	15	-	173
High Schools     1,392     1,411     1,850       Lindhurst High     1,092     1,094     86%     187     167     1,448       Marysville High     927     953     64%     122     42     1,116       2,019     2,047     2,047     2,564       Alternative       Lincoln (Abraham) (Alternative)     177     172     85%     29     26     227       North Marysville Continuation High     108     110     67%     15     6     131       South Lindhurst Continuation High     116     115     66%     15     6     136	Anna Mckenney Intermediate	513	528	84%	89	76	693
High Schools           Lindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           2,019         2,047         -         -         2,564           Alternative         -         -         2,564           Lincoln (Abraham) (Alternative)         177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	Yuba Gardens Intermediate	709	725	90%	131	128	984
Lindhurst High         1,092         1,094         86%         187         167         1,448           Marysville High         927         953         64%         122         42         1,116           2,019         2,047         -         -         2,564           Alternative         -         -         -         2,564           Lincoln (Abraham) (Alternative)         177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136		1,392	1,411				1,850
Marysville High         927         953         64%         122         42         1,116           2,019         2,047         -         2,564           Alternative         Unicoln (Abraham) (Alternative)         177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	High Schools						
Alternative     2,019     2,047     2,564       Lincoln (Abraham) (Alternative)     177     172     85%     29     26     227       North Marysville Continuation High     108     110     67%     15     6     131       South Lindhurst Continuation High     116     115     66%     15     6     136	Lindhurst High	1,092	1,094	86%	187	167	1,448
Alternative         Lincoln (Abraham) (Alternative)         177         172         85%         29         26         227           North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	Marysville High	927	953	64%	122	42	1,116
Lincoln (Abraham) (Alternative)       177       172       85%       29       26       227         North Marysville Continuation High       108       110       67%       15       6       131         South Lindhurst Continuation High       116       115       66%       15       6       136		2,019	2,047				2,564
North Marysville Continuation High         108         110         67%         15         6         131           South Lindhurst Continuation High         116         115         66%         15         6         136	Alternative						
South Lindhurst Continuation High 116 115 66% 15 6 136	Lincoln (Abraham) (Alternative)	177	172	85%	29	26	227
South Emandre Continued on Tilb.	North Marysville Continuation High	108	110	67%	15	6	131
401 397 495	South Lindhurst Continuation High	116	115	66%	15	6	136
		401	397				495
Marysville Joint Unified (no charters) 9,117 9,166 82% 1,510 1,271 11,947	Marysville Joint Unified (no charters)	9,117	9,166	82%	1,510	1,271	11,947
change 0.54% 30.3%		.,			,	,	30,3%

Includes Special Education
 Supplemental Adjustment equals 20% x Unduplicated Count x Projected Enrollment
 Concentration Adjustment equals 50% x Unduplicated Count > 55% x Projected Enrollment
 Per the Feb 28 CALPADS form 1.17, unduplicated count by school site

#### SCHEDULE A

#### **Equity Allocation Proposal - Classroom Teachers** Staffing Based on Projected Enrollment 2014-15

	Elem	nentary	М	iddle	Н	ligh	Alter	native	Add'l	Co	st Estimate	
Allocation Area	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Staff	2014-15	2015-16	2016-17
Classroom Teachers							2					
TK, K-3 <sup>1</sup>	23.6:1	24:1				0	1		3.00	\$233,700		
Grade 4-5	29:1	30:1				11-	111	2				
Grade 6-8			31:1	29:1	1	11-			3.28		- 1	\$255,500
Grade 9-12					32:1	30:1			4.82	l		\$375,500
Continuation				(	111	)) _	22.7:1	26:1			I	
PE at K-6 Schools	*	2.00	1	110					2.00		\$155,800	
Music	0.40	1.40		1111					1.00	\$77,900	- 1	
Jr ROTC		1		110	- 8	2.00			2.00	\$40,000	\$40,000	\$155,800
Other Programs 2		(0)	1				0.50 FTE	1.50 FTE	1.00	\$65,000		
	0	110								\$416,600	\$195,800	\$786,800
	10	) / / `							(1)			\$1,399,200

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note - average cost, with benefits, of 1.0 FTE teacher = \$77,900

Not all classes currently at or below 24:1. Need 3.0 FTE to bring all classes below critical limit.

<sup>&</sup>lt;sup>2</sup> Addition of 0.5 FTE teaching principal for Alt Ed

SCHEDULE B

## Equity Allocation Proposal - Certificated Support Staff Staffing Based on Weighted Projected Enrollment

	Elem	entary	Mi	ddle	н	gh	Alternative/ Districtwide		C	-	
Allocation Area	Current	Proposed	Current	Proposed	Current	Proposed	Current Proposit	Add'l Staff	2014-15	2015-16	2016-17
Certificated Support Staff						05	3				
Principals > 200 <sup>3</sup>	1.00	1.00				( _	10		\$0		
Principals < 200 <sup>3</sup>	0.50	0.50			(	1			\$0		
Vice Principals > 700 <sup>3</sup>	1.00	1.00				110	/	3.00	\$198,450	\$0	\$198,450
Vice Principals > 500 < 700 <sup>3</sup>		0.50		D		200		3.00	ćo		\$396,900
Librarians Counselors, per school <sup>1</sup>			(0	11/5	1.50	2.00 3.00		3.00	\$0 \$77,900		\$155,800
Counselors, districtwide <sup>2</sup>		0	( \ -	1.00			**	1.00	\$77,900		
Activities/Athletics		NUL	\$10,000	\$10,000	\$122,705	\$147,705	5 3		\$50,000		
Staff Devel Days, per contract	0	110	5					3	\$600,000		
Nurse	10	1.90						1.00	\$77,900		
Other	1)								\$1,082,150	\$0	\$751,150
								-			\$1,833,300

note - average cost, with benefits, of 1.0 FTE cert admin = \$132,300 note - average cost, with benefits, of 1.0 FTE cert support = \$77,900

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 $<sup>^{\</sup>mathbf{1}}$  Assumes adds 0.5 FTE to each HS in 2014-15, and 1.0 FTE additional FTE to each HS in 2016-17

 $<sup>^{\</sup>rm 2}$  Assumes adds 1.0 FTE - 0.4 FTE at McKinney and Yuba Gardens, 0.2 FTE at Foothill MS

<sup>&</sup>lt;sup>3</sup> Administrators can only be added as the Administrator:Teacher allows. For 2014-15, district can only hire 1.5 FTE administrators

SCHEDULE C

#### Equity Allocation Proposal - Classified Support Staff Staffing Based on Weighted Projected Enrollment

	Elemi	entary	Mi	iddle	HI	gh	Altern	ative	Add'l	C	ost Estimate	
Allocation Area	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	FTE/Bodie	2014-15	2015-16	2016-17
Classified Support Staff							215	11				
Library Clerk Hrs/Wk	1					- (1	1/2	))				
- Elem < 200	-	1 hr/day			/	7/1	7/1		5.00	\$15,200		
- Elem > 200	-	2 hr/day			~	-	1		9.00	\$54,700		
- Middle < 500			- 54	3.75 hr/d	1	-			1.00	\$11,400		
- Middle > 500			-	6.0 hr/day	( ))	2)			2.00	\$36,500		
nterpreter			(	110	\ ) ]				1.50	\$85,200		
Custodial 1	25.00	27.00	5:00	5.00	13,375	13.375			2.00	\$113,600		
Secretary	1.00	1.00/	700	1.00	1.00	1.00	1.00	1.00	*:	\$0		
Attendance Clerk >540	1.00	1	1.00	1.00	1.00	1.00				\$0		
Attendance Clerk < 540	0.50	$\bigcirc)$	100/	1.00	1.00	1.00			*:	\$0		
Attendance Clerk >500	1	5,00							5.00	\$284,000		
Attendance Clerk < 500	()))	0.50							(5.00)	-\$142,000		
Health Aides - districtwide	1	1.50							1.50	\$85,200		
nternal Auditor/Compliance	11								1.00	\$98,000		
Other												
										\$641,800	\$0	
												\$641,80

note - average cost, with benefits, of 1.0 FTE classified =

\$56,800

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<sup>&</sup>lt;sup>1</sup> With addition of 12 classrooms at Elia, an additional FTE is needed. Olivehust and Johnson Park are using extra hours to cover 0.50 FTE worth of time; recommend adding 1.0 FTE to share between two sites, and eliminate extra time.

#### SCHEDULE D

#### Equity Allocation Proposal - Discretionary Budget Allocations and New LCFF Funding

	Elem	entary	Mi	ddle	Н	ligh	Alter	native		(	Cost Increase	
Allocation Area	Current	Proposed	Current	Proposed	Current	Proposed	Curent	Proposed	Districtwide	2014-15	2015-16	2016-17
Budget Allocations						1		))				
Lottery (Res 1100) - discretionary <sup>2,5</sup>	4400 50	\$19	Ć1 40 7F	\$19	6.6	\$19	4	\$19		\$0	1	
Lottery (Res 1100) - Substitutes 3,5	\$132,50	\$100	\$140.75	\$100	FINE	5100	3130	\$100		\$0		
Targeted (Res 0003, former EIA) 4	\$226	\$126,50	\$226	\$ 26.50	\$226	\$126.50	\$226	\$126.50		\$0		
LCFF Districtwide <sup>1</sup>			6	111	)) <							
- ROP <sup>6</sup>			11			\$800,000					\$400,000	\$400,00
- Deferred Maintenance <sup>6</sup>		1	1//	_					\$820,000	\$820,000		
- Instructional Materials - Math <sup>6</sup>		11	111	7					\$500,000	\$500,000		
-Instructional Materials - Lang Arts 6	-	)/(							\$500,000		\$500,000	
- Datawise, School Mess, Testing	7)/	11							\$200,000	\$200,000		
- Step and Column Movement, annual <sup>6</sup>	$\mathcal{V} \mathcal{V}$	10							\$853,000	\$853,000	\$870,000	\$887,00
- Additional STRS Contribution (+1.5%)										\$435,000	\$565,000	\$581,00
Supplemental/Concentration 1												
- Add'l Site Discretionary <sup>2</sup>	\$0	\$15	\$0	\$20	\$0	\$30	\$0	\$30		\$234,000	\$0	\$1
- Additional Bus match 7									\$25,000	\$25,000		
- PBIS Coordinator							1		\$55,000	\$55,000		
- Copiers, toner, supplies formerly Title I									\$400,000	\$400,000		
- ???										\$0		
Other												
										\$3,522,000	\$2,335,000	\$1,868,00

<sup>1</sup> new funding from Supplemental/Concentration to be spent according to LCAP; all funding may be spent districtwide

Lottery - must reduce total allocation to amount received each year, or approximately \$125 x PY ADA. Currently, lottery funding is split between substitute costs and site discretionary. Continuing this methodology, the new allocations are proposed to be \$100 per projected enrollment plus \$19 per ADA x weighted (increased) enrollment

Lottery - Substitute Allocation (\$100)	\$916,600	\$229,150	Lottery - Discretionary Allocation (\$25)
Divided by 2014-15 Projected Enrollment	9,166	11,947	Divided by 2014-15 Weighted Enrollment
per projected enrolled student	\$100	\$19	per weighted student

Districtwide priority to benefit all students

5/20/2014 Equity Allocations budget alloc

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\$7,725,000



<sup>&</sup>lt;sup>2</sup> based on students weighted for CALPADS unduplicated count, not projected actual enrolled

<sup>&</sup>lt;sup>3</sup> based on projected enrollment which is what staffing is based on

<sup>&</sup>lt;sup>4</sup> based on students weighted for CALPADS unduplicated count <u>and test scores</u>, not projected actual. Total dollars allocated remains the same, \$2.4M

 $<sup>^{\</sup>rm 7}$  Increased bus purchase match to allow additional new bus purchase

Marysville Joint Unified School District Proposed 2014-15 Staffing Allocations - Version Dated 03.17.14

						_				Current	Projected			,
	as of CBEDS date	Projected	24	30	FTE All	ocation	Total Calc FTE	Curr Reg Class Teach	ROP Class Teach	Class Teacher 2013-14	Class Teacher 2014-15	Pupil/ FTE Ralio	Calc Incr	Actual Staffing
	2013-14	2014-15	K-3	4-8	K-3	4-8				FTE	FTE	xx.1		
Arboga	504	519	312	206	13.00	6.87	19.87	19.00		19.00	20.00	26.0	1.00	20.00
Browns Valley (K-5) 1	146	145	88	57	3,67	1.90	5.57	7.00		7.00	6.00	24.2	(1.00)	6.0
Cedar Lane 3	483	480	285	195	11.88	6.50	18.38	18.00		18.00	19.00	25.3	1.00	19.0
Cordua	109	114	82	32	3.42	1.07	4.48	5,00		5.00	5.00	22.8	0.00	5.0
Covillaud	489	477	341	136	14.21	4.53	18.74	19.00		19.00	19,00	25.1	0.00	19,0
Dobbins 1	69	80	48	32	2,00	1.07	3.07	3.00		3.00	3.00	26.7	0,00	3.0
Edgewater 2,3	487	484	291	193	12.13	6.43	18.56	19.00		19.00	19.00	25.5	0.00	19.0
Ella	487	502	309	193	12.88	6.43	19.31	19.00		19.00	19.00	26.4	0.00	19,0
Johnson Park 2	353	349	218	132	9.08	4.40	13.48	13.00		13.00	14.00	24.9	1.00	14.0
Kynoch	629	624	411	213	17.13	7.10	24.23	26.00		26.00	24.00	26.0	(2.00)	26.0
Linda 3	668	658	380	278	15.83	9.27	25.10	25.00	المسار	25.00	25.00	26.3	0.00	25.0
Loma Rica	95	86	62	24	2.58	0.80	3.38	4.00		4.00	4.00	21.5	0.00	4.0
Olivehurst	527	528	313	215	13.04	7.17	20.21	21.00		21.00	20.00	26.4	(1.00)	21.0
Yuba Fealher (K-7)	126	119	74	45	3.08	1.50	4.58	8.00		6.00	5.00	23.8	(1.00)	6.0
ELEMENTARY	5,172	5,165	3,214	1,951	133.92	65.03	198.95	204.00	0.00	204.00	202.00	25.6	(2.00)	206.00
		-H	!!	nt x 7 / 6 /	24							-		I
T+-111 (0.0) 1	405	- 646	7	6	31	6.25	6.25	9.00		9.00	6.00	27.7	(3,00)	8.00
Foothill (6-8)	165 497	166 512	7	6	31	19.27	19.27	21,40		21.40	19.00	26.9	(2.40)	21.40
McKenney (6-8) Yuba Gardens (7-8)	668	684	7	6	31	25.74	25.74	25.00		25.00	26.00	26.3	1.00	26.00
MIDDLE	1,330	1,362		-	31	51.26	51.26	55.40	0.00	55.40	51,00	26.7	(4.40)	55.40
MIDDLE	1,330	1,302				31,20	31.20	00.40	0.00	00.40	01,00	20.1	(4.44)	00.40
		1	Enrollme	nt x 6/5/	32									
Lindhursl HS	1,009	1,011	6	5	32	37.91	37.91	41.80	3:20	45.00	38.00	26.6	(7.00)	45.00
Marysville HS	871	897	6	5	32	33.64	33.64	32.00	4:00	36.00	34.00	26.4	(2.00)	36,00
HIGH	1,880	1,908				71.55	71.55	73.80	7,20	81.00	72.00		(9.00)	81.00
	400	100	_	-	- 00	4.00	4.98	5.00		5,00	5.00	21.6	0,00	5.00
SL Cont	109	108	6	5	26	4.98		4.00		4,00	4.00	24.0	0.00	4.00
NM Cont	94	96	6	5	26	4.43 0.50	4.43 0.50	0.50		0.50	1.50	24.0	1,00	1.50
ALH (hourly plus TIC)/M	147	142				0.50	0.50	0.60		0.50	1.50		1,00	1,30
MCAA	376	353			25	14.12	14.12	16,80		16,80	14.00	25.2	(2.80)	16.80
CHARTER/ALT PGMS	726	699				24.04	24.04	26.30	0.00	26,30	24.50	28.5	(1.80)	27.30
SDC (Res 6500 & 3313)	385	385							-					
	9,493	9,519												
TOTAL ALL SCHOOLS								_						
TOTAL ALL SCHOOLS	10/13	10/12	10/11	10/10	10/09	10/08	10/07							

Assumes K - 3 CSR is at or below 24:1 overall

1 6th graders from Browns Valley and Dobbins moved to Foothill MS

5/14/2014 MJU 14-15 Staffing Formula Version Dated 03,17,14 FTE's

<sup>&</sup>lt;sup>2</sup> Instead of adding a teacher to Edgewater for K-3, any students above 24:1 will be redirected to Johnson park

<sup>&</sup>lt;sup>3</sup> Cedar Lane and Johnson Park receive an additional FTE to keep K-3 CSR at or below 24:1.

<sup>\*</sup>Additional FTEs at Kynoch, Olivehurst and Yuba Feather will remain at those sites
One extra teacher from Foothill MS is moved to Yuba Gardens, and one FTE at Browns Valley moves to either Arboga, Cedar Lane or Johnson Park
Total enrollment is based on CBEDS/CALPADS each year

# Multi-Year Projection Assumptions at Budget Development 2014-15

DRAFT				
	2013-14	2014-15	2015-16	2016-17
REVENUES				
LCFF Sources				
Projected Decrease in Enrollment Projected Enrollment (est. CBEDS)	(89) 9,034	0 9,034	0 9,034	0 9,034
Projected Enfolment (est. CBEDS)  Projected P-2 ADA	8,755	8,755	8,755	8,755
Enrollment vs ADA Factor	96.9%	96.9%	96.9%	96.9%
Percent Increase in Students	-0.98%	0.00%	0.00%	0.00%
ADA used for LCFF Funding	8,850	8,755	8,755	8,755
State COLA	1.57%	0.86%	2.12%	2.30%
Unduplicated Count of Needy Students	83%	83%	83%	83%
DOF Gap Funding	11.78%	28.05%	33.95% 7.80%	21.67% 8.40%
SSC Gap Funding	11.78%	28.05%		
Funded LCFF Base Funding	\$6,997	\$7,941	\$8,143	\$8,363
Percent Increase in Base Funding	6.9%	13.5%	2.5%	2.7%
Federal Revenue	1/5050/	0.9609/	2.4200/	2.300%
Average funding increased by Statutory COLA	1.565%	0.860%	2.120%	2.300%
State Revenue		0.000/	0.400/	2.200/
Average funding increased by State Categorical CO.A	1.57% \$124.00	0.86% \$126.00	2,12% \$126.00	2,30% \$126.00
Lottery-Unrestricted (RS 1100) Lottery-Restricted (RS 6300)	\$30.00	\$30.00	\$30.00	\$30.00
EXPENDITURES	ψ30.00	Ψ00.00	Ψ00.00	ψου.σσ
Certificated Salaries				
New Hires FTE - growth, replacement	1.0 FTE	5.0 FTE	TBD	TBD
Reductions in Force	0	0	0	0
New Hires Admin FTE		1.50 FTE	0	0
Estimated Retirements/resignations	(7.0 FTE)	(7.0 FTE)	(7.0 FTE)	(7.0 FTE)
Staffing Ratio K-3	24:1	24:1	24:1	24:1
Staffing Ratio 4-6	30:1	30:1	30:1	30:1 29:1
Staffing Ratio 7-8	31:1 32:1	31:1 32:1	29:1 30:1	30:1
Staffing Ratio 9-12 Step/Column	2.00%	2.00%	2.00%	2.00%
Average teacher salary/benefits	\$77,900	\$79,500	\$81,100	\$82,700
Classified Salaries	Ψ11,000	ψ. 0,000	ψο ,, του	<b>4</b> 0-,, 50
Additional Classified Staff	0.0 FTE	11.80 FTE	0.0 FTE	0.0 FTE
Reductions in staffing	Ě	2	(a)	
Step/Column	2.0%	2.0%	2.0%	2.0%
Benefits				
Health & welfare benefits remain the same, statutory benefit OASDI (6.2%), Medicare (1.45%), Unemployment (0.05%), a			9.5%), PERS (1	1.4%),
Site Allocations - Lottery (portion based on weighted students)				
Per Elementary Student	\$132.50	\$125.00	\$125.00	\$125.00
Per Middle School Student	\$140.00	\$125.00	\$125.00	\$125.00
Per High School Student	\$170.00	\$125.00	\$125.00	\$125.00
Site Allocations - Targeted (now based on weighted students)				
Per Elementary Student	\$226.00	\$126.50	\$126.50	\$126.50
Per Middle School Student	\$226.00	\$126.50	\$126.50	\$126.50
Per High School Student	\$226.00	\$126.50	\$126.50	\$126.50



# Multi-Year Projection Assumptions at Budget Development 2014-15

DRAFT				
	2013-14	2014-15	2015-16	2016-17
Site Allocations - LCFF (based on weighted students) Per Elementary Student Per Middle School Student Per High School Student	\$0.00 \$0.00 \$0.00	\$15.00 \$20.00 \$30.00	\$15.00 \$20.00 \$30.00	\$15.00 \$20.00 \$30.00
Services & Operating Expenses Estimate/California CPI	2.0%	2.2%	2.5%	2.7%
Indirect Cost Rate	6.58%	6.82%	n/a	n/a
Transfers Deferred Maintenance Fund	0.0%	1.0%	1,0%	1.0%
esignated for Economic Uncertainty	3%	3%	3%	3%
ssigned for LCFF	5%	5%	5%	5%

### Marysville Joint USD Enrollment and ADA Comparisons at P-1

	Change in ADA	Between Ye	ears	
	2012-13	2013-14	Difference	Percent
Kindergarten	817.00	794.00	(23.00)	-2.8%
Grades 1-3	2,425.50	2,403.18	(22.32)	-0.9%
Grades 4-6	2,072.50	2,095.03	22.53	1.1%
Grades 7-8	1,110.00	1,136.41	26.41	2.4%
Grades 9-12	2,217.00	2,132.65	(84.35)	-3.8%
Continuation	193.00	178.86	(14.14)	-7.3%
Charter School	375.00	375.23	0.23	0.1%
Other	14.75	14.71	(0.04)	-0.3%
	9,224.75	9,130.07	(94.68)	-1.0%

Cha	nge in Enrollmen	t Between `	Years	
Kindergarten	867	849	(18.00)	-2.1%
Grades 1-3	2,460	2,501	41.00	1.7%
Grades 4-6	2,128	2,186	58.00	2.7%
Grades 7-8	1,368	1,347	(21.00)	-1.5%
Grades 9-12	2,535	2,386	(149.00)	-5.9%
Continuation	224	224	=	0.0%
	9,582	9,493	(89)	-0.9%
Note: SDC and Char	ter School includ	ed in above	enrollment f	gures

MJUSD Enrollment Projections 2014-15

Districtwide - includes Marysville Charter School only October CBEDS date:

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	868	839	867	849	(0.0048)	845	841	837	833
1	832	908	834	873	0.0092	857	853	849	844
2	830	788	866	791	(0.0500)	829	814	810	806
3	796	786	760	837	(0.0374)	761	798	783	780
4	706	774	755	747	(0.0263)	815	741	777	763
5	733	685	713	732	(0.0465)	712	777	707	741
	4765	4780	4795	4829		4820	4824	4763	4767
6	735	688	660	707	(0.0266)	713	693	756	688
7	712	698	682	658	(0.0128)	698	703	684	747
8	706	725	686	689	0.0024	660	700	705	686
	2153	2111	2028	2054		2070	2096	2146	2121
9	696	683	743	673	(0.0066)	684	655	695	700
10	699	650	664	693	(0.0539)	637	648	620	658
11	711	666	651	637	(0.0277)	674	619	630	603
12	641	699	701	607	(0.0191)	625	661	607	618
	2747	2698	2759	2610		2620	2583	2552	2578
Total	9665	9589	9582	9493	-	9510	9503	9461	9466
incr	•	(76)	(7)	(89)	-	17	(6)	(43)	5
incr	r	-0.8%	-0.1%	-0.9%		0.2%	-0.1%	-0.4%	0.1%

Note: adjusted to reflect kindergarten projection at average of last three years at most elementary schools

Columns may not add due to rounding

#### MJUSD Enrollment Projections 2014-15

Arboga	Eleme	entary
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						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	72	88	86	79	average	84	83	82	83
1	56	82	84	77	(0.0443)	75	81	79	79
2	71	60	89	77	(0.0013)	77	75	80	79
3	71	76	66	78	(0.0167)	76	76	74	79_
	270	306	325	311		312	315	316	320
4	63	75	65	68	(0.0237)	76	74	74	72
5	66	58	69	67	(0.0245)	66	74	72	72
6	55	67	63	58	(0.0484)	64	63	71	69
	184	200	197	193		206	211	217	213
Total	454	506	522	504	: :	519	526	533	533
inc	r	52	16	(18)		15	7	7	0
inc	r	11.5%	3.2%	-3.4%		2.9%	1.4%	1.3%	0.1%

#### **Browns Valley Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
					) 5				
K	22	25	16	21	average	21	19	20	20
1	27	22	26	21	0.1696	25	24	22	24
2	20	25	27	21	(0.0327)	20	24	23	22
3	18	21	25	30	0.0639	22	22	25	25
	87	93	94	93	/	88	89	91	90
4	21	24	22	24	0.0514	32	23	23	27
5	20	29	26	22	0.0913	26	34	26	25
6	27	14	29	7	(0.4154)	13	15	20	15
	68	67	77	53		71	73	68	66
Total	155	160	171	146		158	162	160	157
incr		5	11	(25)		12	4	(2)	(3)
incr	•	3.2%	6.9%	-14.6%		8.5%	2.2%	-1.3%	-2.0%

#### **Cedar Lane Elementary**

	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	proj 2017-18
							7.0	7.4	7.5
K	70	68	82	72	average	74	76	74	75
1	81	78	74	82	0.0485	75	78	80	78
2	88	75	73	74	(0.0337)	79	73	75	77
3	84	84	75	64	(0.0692)	69	74	68	70_
	323	305	304	292		298	300	297	299
4	55	71	77	74	(0.0602)	60	65	69	64
5	87	55	68	78	(0.0076)	73	60	64	69
6	80	84	52	65	(0.0460)	74	70	57	61
	222	210	197	217	20	208	194	190	194
Total	545	515	501	509		506	495	487	493
incr	-	(30)	(14)	8		(3)	(11)	(8)	6
incr	•	-5.5%	-2.7%	1.6%		-0.7%	-2.1%	-1.6%	1.2%

# MJUSD Enrollment Projections 2014-15

#### **Cordua Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	18	17	15	29	average	20	21	24	22
1	15	24	16	17	0.1026	32	22	24	26
2	22	11	14	15	(0.2146)	13	25	18	19
3	12	18	11	16	0.0411	16	14	26	18
	67	70	56	77		81	83	91	85
4	15	14	16	14	0.1271	18	18	16	29
5	13	8	11	18	(0.0867)	13	16	16	14
6	0	0	2	0	(0.9167)	2	1	1	1
	28	22	29	32		32	35	33	45
Total	95	92	85	109	8 #	114	118	124	130
incr		(3)	(7)	24		5	4	6	6
incr	•	-3.2%	-7.6%	28.2%		4.2%	3.9%	5.2%	4.6%

#### **Covillaud Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	99	98	110	87	(0.0654)	81	76	71	66
1	89	107	108	114	0.0657	93	87	81	76
2	77	79	89	87	(0.1720)	94	77	72	67
3	94	73	67	83	(0.0930)	79	86	70	65
	359	357	374	371	1	347	325	293	274
4	69	76	67	68	(0.0518)	79	75	81	66
5	87	65	64	62	(0.0996)	61	71	67	73
6	0	16	0	0	(0.9693)	2	2	2	2
	156	157	131	130		142	148	151	141
Total	515	514	505	501		489	473	444	415
incr		(1)	(9)	(4)		(12)	(17)	(28)	(29)
incr	•	-0.2%	-1.8%	-0.8%		-2.4%	-3.4%	-6.0%	-6.5%

#### **Dobbins Elementary**

DODDIIIS	Liemente	ıı y							
						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	11	12	12	15	average	13	13	14	13
1	8	10	14	12	0.0404	16	14	14	14
2	15	5	7	10	(0.3054)	8	11	9	10
3	8	13	2	11	0.0635	11	9	12	10
	42	40	35	48		48	47	49	47
4	9	8	12	6	0.9744	22	21	18	23
5	10	10	5	13	(0.0648)	6	20	20	16
6	9	7	3	2	(0.5833)	5	2	8	8
	28	25	20	21		33	44	46	47
Total	70	65	55	69		80	90	94	95
incr		(5)	(10)	14		11	10	4	0
incr		-7.1%	-15.4%	25.5%		16.4%	12.3%	4.4%	0.5%

#### MJUSD Enrollment Projections 2014-15

#### **Edgewater Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	85	71	76	70	average	72	73	72	72
1	95	78	75	76	0.0051	70	73	73	72
2	68	88	72	78	(0.0179)	75	69	71	72
3	61	69	78	69	(0.0563)	74	70	65	67
	309	306	301	293		291	285	281	284
4	54	66	64	66	(0.0874)	63	67	64	60
5	0	54	60	64	(0.0303)	64	61	65	62
6	0	0	52	64	0.0252	66	66	63	67
	54	120	176	194		193	194	192	189
Total	363	426	477	487		484	479	473	472
incı		63	51	10	:	(3)	(5)	(5)	(1)
inc	r	17.4%	12.0%	2.1%		-0.7%	-1.0%	-1.1%	-0.3%

#### **Ella Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	84	83	71	75	average	76	74	75	75
1	84	78	73	84	0.0395	78	79	77	78
2	73	70	76	84	0.0390	87	81	82	80
3	68	63	56	74	(0.1027)	75	78	73	74
	309	294	276	317		317	313	307	307
4	72	66	57	64	0.0348	77	78	81	75
5	60	68	68	61	0.0359	66	79	81	84
6	65	64	68	61	(0.0404)	59	64	76	78
	197	198	193	186		201	221	238	237
Total	506	492	469	503		518	534	545	544
incr	•	(14)	(23)	34		15	15	12	(1)
inci		-2.8%	-4.7%	7.2%		3.1%	3.0%	2.2%	-0.2%

#### **Johnson Park Elementary**

•		,				proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
К	42	38	47	73	average	53	58	61	57
1	46	48	39	45	0.0113	74	53	58	62
2	43	47	49	45	0.0875	49	80	58	63
3	61	44	55	48	0.0504	47	51	84	61
	192	177	190	211		223	243	262	243
4	46	64	55	50	0.0461	50	49	54	88
5	54	44	64	44	(0.1072)	45	45	44	48
6	73	51	47	59	(0.0256)	43	43	44	43
	173	159	166	153		138	138	142	179
						250	200	400	400
Total	365	336	356	364	-	360	380	403	422
incr		(29)	20	8		(4)	20	23	19
incr	•	-7.9%	6.0%	2.2%		-1.0%	5.5%	6.0%	4.7%

**Kynoch Elementary** 



#### MJUSD Enrollment Projections 2014-15

	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	<i>proj</i> 2017-18
	407	444	444	405		100	400	107	100
K	127	111	111	105	average	109	108	107	108
1	99	137	105	121	0.0402	109	113	113	112
2	116	98	139	91	(0.0635)	113	102	106	106
3	106	107	96	130	(0.0521)	86	107	97	101
	448	453	451	447		418	431	423	426
4	105	96	96	98	(0.0396)	125	83	103	93
5	99	98	89	99	(0.0198)	96	122	81	101
	204	194	185	197		221	205	184	194
Total	652	647	636	644		639	637	608	620
incr		(5)	(11)	8	5	(5)	(2)	(29)	13
incr	r	-0.8%	-1.7%	1.3%		-0.8%	-0.3%	-4.6%	2.1%

#### **Linda Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	95	116	108	98	(0.0324)	95	92	89	86
1	102	102	108	99	(0.0524)	93	90	87	84
2	98	105	103	107	0.0035	99	93	90	87
3	102	91	97	102	(0.0422)	102	95	89	86_
	397	414	416	406		390	370	355	344
4	86	111	93	101	0.0427	106	107	99	93
5	107	82	98	90	(0.0629)	95	100	100	93
6	85	96	76	94	-	90	95	100	100
	278	289	267	285		291	301	299	286
Total	675	703	683	691		681	671	654	630
incr	***************************************	28	(20)	8		(10)	(9)	(17)	(24)
incr		4.1%	-2.8%	1.2%		-1.5%	-1.4%	-2.5%	-3.7%

#### **Loma Rica Elementary**

	2010-11	, 2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	<i>proj</i> 2017-18
К	22	23	25	15	average	21	20	19	20
1	23	21	19	19	(0.1855)	12	17	17	15
2	25	25	19	16	(0.0962)	17	11	15	15
3	15	22	20	19	(0.0867)	15	16	10	14_
	85	91	83	69		65	64	61	64
4	29	13	22	14	(0.1722)	16	12	13	8
5	30	29	10	18	(0.1678)	12	13	10	11
	59	42	32	32		27	25	23	19
Total	144	133	115	101		92	89	84	84
incr		(11)	(18)	(14)		(9)	(3)	(5)	(0)
incr		-7.6%	-13.5%	-12.2%		-8.5%	-3.3%	-6.1%	-0.4%

#### **Olivehurst Elementary**

proj proj proj proj proj proj 2010-11 2011-12 2012-13 2013-14 cohort 2014-15 2015-16 2016-17 2017-18



#### MJUSD Enrollment Projections 2014-15

K	95	74	84	84	average	81	83	83	82
1	82	91	73	85	(0.0056)	84	80	82	82
2	91	79	87	71	(0.0344)	82	81	77	80
3	69	82	91	87	0.0341	73	85	83	80
10	337	326	335	327	· .	320	329	326	324
4	65	67	90	76	(0.0547)	82	69	80	79
5	80	67	66	76	(0.0776)	70	76	64	74
6	83	68	63	63	(0.0676)	71	65	71	60
	228	202	219	215		223	211	215	213
Total	565	528	554	542		543	539	54 <mark>1</mark>	536
incr		(37)	26	(12)		1	(4)	2	(4)
incr		-6.5%	4.9%	-2.2%		0.2%	-0.7%	0.3%	-0.8%

#### **Yuba Feather Elementary**

						proj	proj	proj	proj
	2010-11	2011-12	2012-13	2013-14	cohort	2014-15	2015-16	2016-17	2017-18
K	26	15	24	26	average	22	24	24	23
1	25	29	17	19	(0.0405)	25	21	23	23
2	23	20	21	15	(0.1841)	16	20	17	19
3	27	21	20	25	0.0807	16	17	22	18_
	101	85	82	85		78	82	86	83
4	17	22	17	19	(0.1194)	22	14	15	19
5	20	17	14	17	(0.1212)	17	19	13	13
6	11	5	6	14	(0.3407)	11	11	13	8
	48	44	37	50		50	45	40	41
Total	149	129	119	135		128	126	126	124
incr		(20)	(10)	16		(7)	(2)	(1)	(2)
incr	•	-13.4%	-7.8%	13.4%		-5.0%	-1.4%	-0.5%	-1.7%



#### MJUSD Enrollment Projections 2014-15

#### **Anna McKenney Intermediate**

	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	proj 2017-18
6	178	152	147	180	(0.1257)	169	157	217	158
7	171	178	168	159	0.0759	194	182	169	233
8	184	182	184	174	0.0398	165	201	189	176
Total	533	512	499	513		528	541	575	567
incr		(21)	(13)	14		15	12	35	(8)
incr	•	-3.9%	-2.5%	2.8%		3.0%	2.3%	6.4%	-1.4%

#### **Foothill Intermediate**

D:	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	<i>proj</i> 2017-18
6	68	61	48	36	average	48	44	43	45
7 8	100 93	89 91	71 88	66	0.2936 (0.0399)	47 63	63 45	57 60	55 55
Total	261	241	207	170		158	151	160	155
inc: inc:		(20) -7.7%	(34) -14.1%	(37) -17.9%		(12) -6.9%	(7) -4.4%	9 5.7%	(5) -2.9%

#### Yuba Gardens Intermediate

,	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	proj 2016-17	<i>proj</i> 2017-18
7	368	363	347	361	(0.2293)	370	364	369	375
8	358	375	340	348	(0.0165)	355	364	358	363
Total	726	738	687	709		725	727	727	738
incr		12	(51)	22		16	2	(1)	11
incr		1.7%	-6.9%	3.2%		2.3%	0.3%	-0.1%	1.5%

# MJUSD Enrollment Projections 2014-15

Lindhurst High
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	2010-11 2	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	<i>proj</i> 2017-18
	2010 11 1	.011 12	2012 10						
9	330	324	371	314	(0.0576)	328	335	343	337
10	351	316	298	325	(0.0958)	284	297	303	310
11	311	273	246	249	(0.1931)	262	229	239	244
12	276	306	251	204	(0.1149)	220	232	203	212
					1.5				
Total	1268	1219	1166	1092	-	1094	1092	1087	1103
incr		(49)	(53)	(74)		2	(2)	(5)	15
incr	r	-3.9%	-4.3%	-6.3%		0.2%	-0.2%	-0.4%	1.4%

#### Marysville High

	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	proj 2017-18
9	279	284	280	290	0.2540	303	287	309	313
10	256	233	265	248	(0.1069)	259	271	256	276
11	207	200	207	211	(0.1755)	204	214	223	211
12	209	188	179	178	(0.1203)	186	180	188	197
Total	951	905	931	927	1	953	951	976	996
incr		(46)	26	(4)		26	(1)	25	20
incr	•	-4.8%	2.9%	-0.4%		2.8%	-0.1%	2.6%	2.1%

#### **Lincoln Alternative**

	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	proj 2017-18
1		1	3	2	average	2	2	2	2
2		1	1	0	average	1	1	0	1
3		2	1	1	average	1	1	1	1
4		1	2	5	average	3	3	4	3
5		1	1	3	average	2	2	2	2
6	1	3	4	4	average	4	4	4	4
7	6	2	7	2	average	4	4	3	4
8	5	10	4	10	average	8	7	8	8
9	10	12	25	6	average	14	15	12	14
10	13	34	35	34	average	34	34	34	34
11	23	42	60	45	average	49	51	48	50
12	24	56	101	65	average	74	80	73	76
Total	82	165	244	177		172	181	168	173
incr		83	79	(67)		(5)	9	(13)	6
inci	r	101.2%	47.9%	-27.5%		-3.0%	5.4%	-7.4%	3.5%

#### MJUSD Enrollment Projections 2014-15

North	Man	sville	Conti	nuation
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	2010-11 2	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	<i>proj</i> 2017-18	
9	6		0	0	average	(40)	336	-	æ	
10	15	13	7	10	average	10	9	10	10	
11	64	49	38	46	average	44	43	44	44	
12	37	54	62	52	average	56	57_	55	56	
7.5										
Total	122	116	107	108		110	108	109	109	
incr		(6)	(9)	1		2	(2)	0	0	
incr		-4.9%	-7.8%	0.9%		2.2%	-1.7%	0.4%	0.3%	
South Lindhurst Continuation										

-	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	proj 2016-17	proj 2017-18
9			0	0	average	250	ě	70	3
10	6	3	4	11	average	6	7	8	7
11	57	53	51	40	average	48	46	45	46
12	48	56	62	65	average	61	63	63	62
Total	111	112	117	116		115	116	116	116
incr		1	5	(1)		(1)	1	(0)	(0)
inci	r	0.9%	4.5%	-0.9%		-0.9%	0.9%	-0.3%	-0.1%

#### Marysville Charter Academy for the Arts

	2010-11	2011-12	2012-13	2013-14	cohort	<i>proj</i> 2014-15	<i>proj</i> 2015-16	<i>proj</i> 2016-17	<i>proj</i> 2017-18
7	67	66	89	70	0.0113	71	72	72	73
8	66	67	70		0.0242	72	73	73	74
	133	133	159	159		142	144	146	147
9	71	63	67	63		63	63	63	63
10	58	51	55	65	average	57	59	60	59
11	49	49	49	46	average	48	48	47	48
12	47	39	46	43	average	43	44	43	43
	225	202	217	217		211	214	214	213
Total	358	335	376	376		353	358	359	360
	-	-23	41	0					