

SAMPLE PLAN DOCUMENT

SECTION 125

FLEXIBLE BENEFIT PLAN

Version 07/17 of the Sample Plan Document includes the following changes:

Updated Section F, #7 – Changed wording for maximum to not exceed the limit as indicated by the IRS in accordance with the law.

The attached plan document and adoption agreement are being provided for illustrative purposes only. Because of differences in facts, circumstances, and the laws of the various states, interested parties should consult their own attorneys. This document is intended as a guide only, for use by local counsel.

**SECTION 125 FLEXIBLE BENEFIT PLAN
ADOPTION AGREEMENT**

The undersigned Employer hereby adopts the Section 125 Flexible Benefit Plan for those Employees who shall qualify as Participants hereunder. The Employer hereby selects the following Plan specifications:

A. EMPLOYER INFORMATION

Name of Employer:	Pacific Elementary School District
Address:	PO Box H Davenport, CA 95017
Employer Identification Number:	94-6002633
Nature of Business:	Public School
Name of Plan:	Pacific Elementary School District Flexible Benefit Plan Administration
Plan Number:	501

B. EFFECTIVE DATE

Original effective date of the Plan:	October 1, 2004
If Amendment to existing plan, effective date of amendment:	October 1, 2017

C. ELIGIBILITY REQUIREMENTS FOR PARTICIPATION

Eligibility requirements for each component plan under this Section 125 document will be applicable and, if different, will be listed in Item F.

Length of Service:	First day of the month following 30 days of employment
Retiree Wording:	N/A
Minimum Hours:	All employees with 15 hours of service or more each week. An hour of service is each hour for which an employee receives, or is entitled to receive, payment for performance of duties for the Employer.
Age:	Minimum age of 17 years.

D. PLAN YEAR

The current plan year will begin on October 1, 2017 and end on September 30, 2018. Each subsequent plan year will begin on October 1 and end on September 30.

E. EMPLOYER CONTRIBUTIONS

Non-Elective Contributions:

The maximum amount available to each Participant for the purchase of elected benefits with non-elective contributions will be:

N/A

The Employer may at its sole discretion provide a non-elective contribution to provide benefits for each Participant under the Plan. This amount will be set by the Employer each Plan Year in a uniform and non-discriminatory manner. If this non-elective contribution amount exceeds the cost of benefits elected by the Participant, excess amounts will not be paid to the Participant as taxable cash.

**Elective Contributions
(Salary Reduction):**

The maximum amount available to each Participant for the purchase of elected benefits through salary reduction will be:

100% of compensation per entire plan year.

Each Participant may authorize the Employer to reduce his or her compensation by the amount needed for the purchase of benefits elected, less the amount of non-elective contributions. An election for salary reduction will be made on the benefit election form.

F. **AVAILABLE BENEFITS:** Each of the following components should be considered a plan that comprises this Plan.

1. **Group Medical Insurance** -- The terms, conditions, and limitations for the Group Medical Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company
Accident**

Eligibility Requirements for Participation, if different than Item C.

2. **Disability Income Insurance** -- The terms, conditions, and limitations for the Disability Income Insurance will be as set forth in the insurance policy or policies described below: (See Section VI of the Plan Document)

N/A

Eligibility Requirements for Participation, if different than Item C.

3. **Cancer Coverage** -- The terms, conditions, and limitations for the Cancer Coverage will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

**American Fidelity Assurance Company
C-10 and subsequent plans**

Eligibility Requirements for Participation, if different than Item C.

4. **Dental/Vision Insurance** -- The terms, conditions, and limitations for the Dental/Vision Insurance will be as set forth in the insurance policy or policies described below: (See Section V of the Plan Document)

N/A

Eligibility Requirements for Participation, if different than Item C.

5. **Group Life Insurance** which will be comprised of Group term life insurance and Individual term life insurance under Section 79 of the Code.

The terms, conditions, and limitations for the Group Life Insurance will be as set forth in the insurance policy or policies described below: (See Section VII of the Plan Document)

Individual life coverage under Section 79 is available as a benefit, and the face amount when combined with the group-term life, if any, N/A exceed \$50,000.

N/A

Eligibility Requirements for Participation, if different than Item C.

6. **Dependent Care Assistance Plan** -- The terms, conditions, and limitations for the Dependent Care Assistance Plan will be as set forth in Section IX of the Plan Document and described below:

Minimum Contribution - **\$0.00** per Plan Year

Maximum Contribution - **\$5000.00** per Plan Year

Recordkeeper: American Fidelity Assurance Company

Eligibility Requirements for Participation, if different than Item C.

N/A

7. **Medical Expense Reimbursement Plan** -- The terms, conditions, and limitations for the Medical Expense Reimbursement Plan will be as set forth in Section VIII of the Plan Document and described below:

Minimum Coverage - **\$0.00** per Plan Year or a Prorated Amount for a Short Plan Year.

Maximum Coverage - **\$2550.00** per Plan Year or a Prorated Amount for a Short Plan Year. In no event can the maximum exceed the limit as indicated by the IRS in accordance with the law.

Recordkeeper: American Fidelity Assurance Company

Restrictions: As outlined in Policy G-905/R1.

Grace Period: The Provisions in Section 8.06 of the Plan to permit a Grace Period with respect to the Medical Expense Reimbursement Plan are not elected.

Carryover: The Provisions in Section 8.07 of the Plan to permit a Carryover with respect to the Medical Expense Reimbursement Plan are elected.

Eligibility Requirements for Participation, if different than Item C.

8. **Health Savings Accounts** – The Plan permits contributions to be made to a Health Savings Account on a pretax basis in accordance with Section X of the Plan and the following provisions:

HSA Trustee – **N/A**

Maximum Contribution – **N/A**

Limitation on Eligible Medical Expenses – For purposes of the Medical Reimbursement Plan, Eligible Medical Expenses of a Participant that is eligible for and elects to participate in a Health Savings Account shall be limited to

expenses for:

N/A

Eligibility Requirements for Participation, if different than Item C.

- a. An Employee must complete a Certification of Health Savings Account Eligibility which confirms that the Participant is an eligible individual who is entitled to establish a Health Savings Account in accordance with Code Section 223(c)(1).
- b. Eligibility for the Health Savings Account shall begin on the later of (i) first day of the month coinciding with or next following the Employee's commencement of coverage under the High Deductible Health Plan, or (ii) the first day following the end of a Grace Period available to the Employee with respect to the Medical Reimbursement Accounts that are not limited to vision and dental expenses (unless the participant has a \$0.00 balance on the last day of the plan year).
- c. An Employee's eligibility for the Health Savings Account shall be determined monthly.

The Plan shall be construed, enforced, administered, and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974, (as amended) if applicable, the Internal Revenue Code of 1986 (as amended), and the laws of the State of California. Should any provision be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only, will be deemed not to include the provision determined to be void.

This Plan is hereby adopted _____.

Pacific Elementary School District - 501
(Name of Employer)

By: _____

Title: _____

APPENDIX A

Related Employers that have adopted this Plan

Name(s):

THIS DOCUMENT IS NOT COMPLETE WITHOUT SECTIONS I THROUGH XIII

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SECTION 125 FLEXIBLE BENEFIT PLAN

SECTION I

PURPOSE

The Employer is establishing this Flexible Benefit Plan in order to make a broader range of benefits available to its Employees and their Beneficiaries. This Plan allows Employees to choose among different types of benefits and select the combination best suited to their individual goals, desires, and needs. These choices include an option to receive certain benefits in lieu of taxable compensation.

In establishing this Plan, the Employer desires to attract, reward, and retain highly qualified, competent Employees, and believes this Plan will help achieve that goal.

It is the intent of the Employer to establish this Plan in conformity with Section 125 of the Internal Revenue Code of 1986, as amended, and in compliance with applicable rules and regulations issued by the Internal Revenue Service. This Plan will grant to eligible Employees an opportunity to purchase qualified benefits which, when purchased alone by the Employer, would not be taxable.

SECTION II

DEFINITIONS

The following words and phrases appear in this Plan and will have the meaning indicated below unless a different meaning is plainly required by the context:

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|-------|----------------------|---|
| 2.01 | Administrator | The Employer unless another has been designated in writing by the Employer as Administrator within the meaning of Section 3(16) of ERISA (if applicable). |
| 2.02 | Beneficiary | Any person or persons designated by a participating Employee to receive any benefit payable under the Plan on account of the Employee's death. |
| 2.02a | Carryover | The amount equal to the lesser of (a) any unused amounts from the immediately preceding Plan Year or (b) five hundred dollars (\$500), except that in no event may the Carryover be less than five dollars (\$5). |
| 2.03 | Code | Internal Revenue Code of 1986, as amended. |
| 2.04 | Dependent | Any of the following:

(a) <u>Tax Dependent</u> : A Dependent includes a Participant's spouse and any other person who is a Participant's dependent within the meaning of Code Section 152, provided that, with respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Participant's dependent (i) is any person within the meaning of Code Section 152, determined without regard to Subsections (b)(1), (b)(2), and (d)(1)(B) thereof, and (ii) includes any child of the Participant to whom |

Code Section 152(e) applies (such child will be treated as a dependent of both divorced parents).

(b) Student on a Medically Necessary Leave of Absence: With respect to any plan that is considered a group health plan under Michelle's Law (and not a HIPAA excepted benefit under Code Sections 9831(b), (c) and 9832(c)) and to the extent the Employer is required by Michelle's Law to provide continuation coverage, a Dependent includes a child who qualifies as a Tax Dependent (defined in Section 2.04(a)) because of his or her full-time student status, is enrolled in a group health plan, and is on a medically necessary leave of absence from school. The child will continue to be a Dependent if the medically necessary leave of absence commences while the child is suffering from a serious illness or injury, is medically necessary, and causes the child to lose student status for purposes of the group health plan's benefits coverage. Written physician certification that the child is suffering from a serious illness or injury and that the leave of absence is medically necessary is required at the Administrator's request. The child will no longer be considered a Dependent as of the earliest date that the child is no longer on a medically necessary leave of absence, the date that is one year after the first day of the medically necessary leave of absence, or the date benefits would otherwise terminate under either the group health plan or this Plan. Terms related to Michelle's Law, and not otherwise defined, will have the meaning provided under the Michelle's Law provisions of Code Section 9813.

(c) Adult Children: With respect to any plan that provides benefits that are excluded from an Employee's income under Code Section 105, a Dependent includes a child of a Participant who as of the end of the calendar year has not attained age 27. A 'child' for purpose of this Section 2.04(c) means an individual who is a son, daughter, stepson, or stepdaughter of the Participant, a legally adopted individual of the Participant, an individual who is lawfully placed with the Participant for legal adoption by the Participant, or an eligible foster child who is placed with the Participant by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An adult child described in this Section 2.04(c) is only a Dependent with respect to benefits provided after March 30, 2010 (subject to any other limitations of the Plan).

Dependent for purposes of the Dependent Care Reimbursement Plan is defined in Section 9.04(a).

2.05 Effective Date

The effective date of this Plan as shown in Item B of the Adoption Agreement.

2.06 Elective Contribution

The amount the Participant authorizes the Employer to reduce compensation for the purchase of benefits elected.

2.07	Eligible Employee	Employee meeting the eligibility requirements for participation as shown in Item C of the Adoption Agreement.
2.08	Employee	Any person employed by the Employer on or after the Effective Date.
2.09	Employer	The entity shown in Item A of the Adoption Agreement, and any Related Employers authorized to participate in the Plan with the approval of the Employer. Related Employers who participate in this Plan are listed in Appendix A to the Adoption Agreement. For the purposes of Section 11.01 and 11.02, only the Employer as shown in Item A of the Adoption Agreement may amend or terminate the Plan.
2.10	Employer Contributions	Amounts that have not been actually received by the Participant and are available to the Participant for the purpose of selecting benefits under the Plan. This term includes Non-Elective Contributions and Elective Contributions through salary reduction.
2.11	Entry Date	The date that an Employee is eligible to participate in the Plan.
2.12	ERISA	The Employee Retirement Income Security Act of 1974, Public Law 93-406 and all regulations and rulings issued thereunder, as amended (if applicable).
2.13	Fiduciary	The named fiduciary shall mean the Employer, the Administrator and other parties designated as such, but only with respect to any specific duties of each for the Plan as may be set forth in a written agreement.
2.14	Health Savings Account	A "health savings account" as defined in Section 223(d) of the Internal Revenue Code of 1986, as amended established by the Participant with the HSA Trustee.
2.15	HSA Trustee	The Trustee of the Health Savings Account which is designated in Section F.8 of the Adoption Agreement.
2.16	Highly Compensated	Any Employee who at any time during the Plan Year is a "highly compensated employee" as defined in Section 414(q) of the Code.
2.17	High Deductible Health Plan	A health plan that meets the statutory requirements for annual deductibles and out-of-pocket expenses set forth in Code section 223(c)(2).
2.18	HIPAA	The Health Insurance Portability and Accountability Act of 1996, as amended.
2.19	Insurer	Any insurance company that has issued a policy pursuant to the terms of this Plan.
2.20	Key Employee	Any Participant who is a "key employee" as defined in Section 416(i) of the Code.

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| 2.21 | Non-Elective Contribution | A contribution amount made available by the Employer for the purchase of benefits elected by the Participant. |
| 2.22 | Participant | An Employee who has qualified for Plan participation as provided in Item C of the Adoption Agreement. |
| 2.23 | Plan | The Plan referred to in Item A of the Adoption Agreement as may be amended from time to time. |
| 2.24 | Plan Year | The Plan Year as specified in Item D of the Adoption Agreement. |
| 2.25 | Policy | An insurance policy issued as a part of this Plan. |
| 2.26 | Preventative Care | Medical expenses which meet the safe harbor definition of “preventative care” set forth in IRS Notice 2004-23, which includes, but is not limited to, the following: (i) periodic health evaluations, such as annual physicals (and the tests and diagnostic procedures ordered in conjunction with such evaluations); (ii) well-baby and/or well-child care; (iii) immunizations for adults and children; (iv) tobacco cessation and obesity weight-loss programs; and (v) screening devices. However, preventative care does not generally include any service or benefit intended to treat an existing illness, injury or condition. |
| 2.27 | Recordkeeper | The person designated by the Employer to perform recordkeeping and other ministerial duties with respect to the Medical Expense Reimbursement Plan and/or the Dependent Care Reimbursement Plan. |
| 2.28 | Related Employer | Any employer that is a member of a related group of organizations with the Employer shown in Item A of the Adoption Agreement, and as specified under Code Section 414(b), (c) or (m). |

SECTION III

ELIGIBILITY, ENROLLMENT, AND PARTICIPATION

- 3.01 **ELIGIBILITY**: Each Employee of the Employer who has met the eligibility requirements of Item C of the Adoption Agreement will be eligible to participate in the Plan on the Entry Date specified or the Effective Date of the Plan, whichever is later. Dependent eligibility to receive benefits under any of the plans listed in Item F of the Adoption Agreement will be described in the documents governing those benefit plans. To the extent a Dependent is eligible to receive benefits under a plan listed in Item F, an Eligible Employee may elect coverage under this Plan with respect to such Dependent. Notwithstanding the foregoing, life insurance coverage on the life of a Dependent may not be elected under this Plan.
- 3.02 **ENROLLMENT**: An eligible Employee may enroll (or re-enroll) in the Plan by submitting to the Employer, during an enrollment period, an Election Form which specifies his or her benefit elections for the Plan Year and which meets such standards for completeness and accuracy as the Employer may establish. A Participant's Election Form shall be completed prior to the beginning of the Plan Year, and

shall not be effective prior to the date such form is submitted to the Employer. Any Election Form submitted by a Participant in accordance with this Section shall remain in effect until the earlier of the following dates: the date the Participant terminates participation in the Plan; or, the effective date of a subsequently filed Election Form.

A Participant's right to elect certain benefit coverage shall be limited hereunder to the extent such rights are limited in the Policy. Furthermore, a Participant will not be entitled to revoke an election after a period of coverage has commenced and to make a new election with respect to the remainder of the period of coverage unless both the revocation and the new election are on account of and consistent with a change in status, or other allowable events, as determined by Section 125 of the Internal Revenue Code and the regulations thereunder.

3.03 TERMINATION OF PARTICIPATION: A Participant shall continue to participate in the Plan until the earlier of the following dates:

- a. The date the Participant terminates employment by death, disability, retirement or other separation from service; or
- b. The date the Participant ceases to work for the Employer as an eligible Employee; or
- c. The date of termination of the Plan; or
- d. The first date a Participant fails to pay required contributions while on a leave of absence.

3.04 SEPARATION FROM SERVICE: The existing elections of an Employee who separates from the employment service of the Employer shall be deemed to be automatically terminated and the Employee will not receive benefits for the remaining portion of the Plan Year.

3.05 QUALIFYING LEAVE UNDER FAMILY LEAVE ACT: Notwithstanding any provision to the contrary in this Plan, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA, the Employer will continue to maintain the Participant's existing coverage under the Plan with respect to benefits under Section V and Section VIII of the Plan on the same terms and conditions as though he were still an active Employee. If the Employee opts to continue his coverage, the Employee may pay his Elective Contribution with after-tax dollars while on leave (or pre-tax dollars to the extent he receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his Elective Contribution for the expected duration of the leave on a pre-tax salary reduction basis out of his pre-leave compensation (including unused sick days or vacation) by making a special election to that effect prior to the date such compensation would normally be made available to him (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his leave, or as otherwise required by the FMLA.

SECTION IV

CONTRIBUTIONS

4.01 EMPLOYER CONTRIBUTIONS: The Employer may pay the costs of the benefits elected under the Plan with funds from the sources indicated in Item E of the Adoption Agreement. The Employer

Contribution may be made up of Non-Elective Contributions and/or Elective Contributions authorized by each Participant on a salary reduction basis.

4.02 **IRREVOCABILITY OF ELECTIONS:** A Participant may file a written election form with the Administrator before the end of the current Plan Year revising the rate of his contributions or discontinuing such contributions effective as of the first day of the next following Plan Year. The Participant's Elective Contributions will automatically terminate as of the date his employment terminates. Except as provided in this Section 4.02 and Section 4.03, a Participant's election under the Plan is irrevocable for the duration of the plan year to which it relates. The exceptions to the irrevocability requirement which would permit a mid-year election change in benefits and the salary reduction amount elected are set out in the Treasury regulations promulgated under Code Section 125, which include the following:

(a) **Change in Status.** A Participant may change or revoke his election under the Plan upon the occurrence of a valid change in status, but only if such change or termination is made on account of, and is consistent with, the change in status in accordance with the Treasury regulations promulgated under Section 125. The Employer, in its sole discretion as Administrator, shall determine whether a requested change is on account of and consistent with a change in status, as follows:

- (1) Change in Employee's legal marital status, including marriage, divorce, death of spouse, legal separation, and annulment;
- (2) Change in number of Dependents, including birth, adoption, placement for adoption, and death;
- (3) Change in employment status, including any employment status change affecting benefit eligibility of the Employee, spouse or Dependent, such as termination or commencement of employment, change in hours, strike or lockout, a commencement or return from an unpaid leave of absence, and a change in work site. If the eligibility for either the cafeteria Plan or any underlying benefit plans of the Employer of the Employee, spouse or Dependent relies on the employment status of that individual, and there is a change in that individual's employment status resulting in gaining or losing eligibility under the Plan, this constitutes a valid change in status. This category only applies if benefit eligibility is lost or gained as a result of the event. If an Employee terminates and is rehired within 30 days, the Employee is required to step back into his previous election. If the Employee terminates and is rehired after 30 days, the Employee may either step back into the previous election or make a new election;
- (4) Dependent satisfies, or ceases to satisfy, Dependent eligibility requirements due to attainment of age, gain or loss of student status, marriage or any similar circumstances; and
- (5) Residence change of Employee, spouse or Dependent, affecting the Employee's eligibility for coverage.

(b) **Special Enrollment Rights.** If a Participant or his or her spouse or Dependent is entitled to special enrollment rights under a group health plan (other than an excepted benefit), as required by HIPAA under Code Section 9801(f), then a Participant may revoke a prior election for group health plan coverage and make a new election, provided that the election change corresponds with such HIPAA special enrollment right. As required by HIPAA, a special enrollment right will arise in the following circumstances: (i) a Participant or his or her spouse or Dependent declined to enroll in group health plan coverage because he or she had coverage, and eligibility for such coverage is subsequently lost because the coverage was provided under COBRA and the COBRA coverage was exhausted, or the coverage was non-COBRA coverage and the coverage terminated due to loss of eligibility for coverage or the employer contributions for the coverage were terminated; (ii) a new Dependent is acquired as a result of marriage, birth, adoption, or placement for adoption; (iii) the Participant's or his or her spouse's or Dependent's coverage under a Medicaid plan or under a

children's health insurance program (CHIP) is terminated as a result of loss of eligibility for such coverage and the Participant requests coverage under the group health plan not later than 60 days after the date of termination of such coverage; or (iv) the Participant, his or her spouse or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's insurance program with respect to coverage under the group health plan and the Participant requests coverage under the group health plan not later than 60 days after the date the Participant, his or her spouse or Dependent is determined to be eligible for such assistance. An election change under (iii) or (iv) of this provision must be requested within 60 days after the termination of Medicaid or state health plan coverage or the determination of eligibility for a state premium assistance subsidy, as applicable. Special enrollment rights under the health insurance plan will be determined by the terms of the health insurance plan.

- (c) Certain Judgments, Decrees or Orders. If a judgment, decree or order resulting from a divorce, legal separation, annulment or change in legal custody (including a qualified medical child support order [QMCSO]) requires accident or health coverage for a Participant's child or for a foster child who is a dependent of the Participant, the Participant may have a mid-year election change to add or drop coverage consistent with the Order.
- (d) Entitlement to Medicare or Medicaid. If a Participant, Participant's spouse or Participant's Dependent who is enrolled in an accident or health plan of the Employer becomes entitled to Medicare or Medicaid (other than coverage consisting solely of benefits under Section 1928 of the Social Security Act providing for pediatric vaccines), the Participant may cancel or reduce health coverage under the Employer's Plan. Loss of Medicare or Medicaid entitlement would allow the Participant to add health coverage under the Employer's Plan.
- (e) Family Medical Leave Act. If an Employee is taking leave under the rules of the Family Medical Leave Act, the Employee may revoke previous elections and re-elect benefits upon return to work.
- (f) COBRA Qualifying Event. If an Employee has a COBRA qualifying event (a reduction in hours of the Employee, or a Dependent ceases eligibility), the Employee may increase his pre-tax contributions for coverage under the Employer's Plan if a COBRA event occurs with respect to the Employee, the Employee's spouse or Dependent. The COBRA rule does not apply to COBRA coverage under another Employer's Plan.
- (g) Changes in Eligibility for Adult Children. To the extent the Employer amends a plan listed in Item F of the Adoption Agreement that provides benefits that are excluded from an Employee's income under Code Section 105 to provide that Adult Children (as defined in Section 2.04(c)) are eligible to receive benefits under the plan, an Eligible Employee may make or change an election under this Plan to add coverage for the Adult Child and to make any corresponding change to the Eligible Employee's coverage that is consistent with adding coverage for the Adult Child.
- (h) Cancellation due to reduction in hours of service. A Participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
 - (i) The Participant has been in an employment status under which the Participant was reasonably expected to average at least 30 hours of service per week and there is a change in that Participant's status so that the Participant will reasonably be expected to

- average less than 30 hours of service per week after the change, even if that reduction does not result in the Participant ceasing to be eligible under the group health plan; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant, and any related individuals who cease coverage due to the cancellation, in another plan that provides minimum essential coverage with the new coverage effective no later than the first day of the second month following the month that includes the date the original coverage is cancelled.
- (i) Cancellation due to enrollment in a Qualified Health Plan. A participant may cancel group health plan (as that term is defined in Code Section 9832(a)) coverage, except Health FSA coverage, under the Employer's Plan if both of the following conditions are met:
- (i) The Participant is eligible for a Special Enrollment Period (as as defined in Code Section 9801(f)) to enroll in a Qualified Health Plan(as described in section 1311 of the Patient Protection and Affordable Care Act (PPACA)) through a competitive marketplace established under section 1311(c) of PPACA (Marketplace), pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or the Participant seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period; and
 - (ii) The cancellation of the election of coverage under the Employer's group health plan coverage corresponds to the intended enrollment of the Participant and any related individuals who cease coverage due to the cancellation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is cancelled.

Notwithstanding anything to the contrary in this Section 4.02, the change in election rules in this Section 4.02 do not apply to the Medical Expense Reimbursement Plan, or may not be modified with respect to the Medical Expense Reimbursement Plan if the Plan is being administered by a Recordkeeper other than the Employer, unless the Employer and the Recordkeeper otherwise agree in writing.

4.03 OTHER EXCEPTIONS TO IRREVOCABILITY OF ELECTIONS. Other exceptions to the irrevocability of election requirement permit mid-year election changes and apply to all qualified benefits except for Medical Expense Reimbursement Plans, as follows:

- (a) Change in Cost. If the cost of a benefit package option under the Plan significantly increases during the plan year, Participants may (i) make a corresponding increase in their salary reduction amount, (ii) revoke their elections and make a prospective election under another benefit option offering similar coverage, or (iii) revoke election completely if no similar coverage is available, including in spouse or dependent's plan. If the cost significantly decreases, employees may elect coverage even if they had not previously participated and may drop their previous election for a similar coverage option in order to elect the benefit package option that has decreased in cost during the year. If the increased or decreased cost of a benefit package option under the Plan is insignificant, the participant's salary reduction amount shall be automatically adjusted.
- (b) Significant curtailment of coverage.

- (i) With no loss of coverage. If the coverage under a benefit package option is significantly curtailed or ceases during the Plan Year, affected Participants may revoke their elections for the curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage.
- (ii) With loss of coverage. If there is a significant curtailment of coverage with loss of coverage, affected Participants may revoke election for curtailed coverage and make a new prospective election for coverage under another benefit package option providing similar coverage, or drop coverage if no similar benefit package option is available.
- (c) Addition or Significant Improvement of Benefit Package Option. If during the Plan Year a new benefit package option is added or significantly improved, eligible employees, whether currently participating or not, may revoke their existing election and elect the newly added or newly improved option.
- (d) Change in Coverage of a Spouse or Dependent Under Another Employer's Plan. If there is a change in coverage of a spouse, former spouse, or Dependent under another employer's plan, a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of the spouse or Dependent. This rule applies if (1) mandatory changes in coverage are initiated by either the insurer of spouse's plan or by the spouse's employer, or (2) optional changes are initiated by the spouse's employer or by the spouse through open enrollment.
- (e) Loss of coverage under other group health coverage. If during the Plan Year coverage is lost under any group health coverage sponsored by a governmental or educational institution, a Participant may prospectively change his or her election to add group health coverage for the affected Participant or his or her spouse or dependent.

- 4.04 CASH BENEFIT: Available amounts not used for the purchase of benefits under this Plan may be considered a cash benefit under the Plan payable to the Participant as taxable income to the extent indicated in Item E of the Adoption Agreement.
- 4.05 PAYMENT FROM EMPLOYER'S GENERAL ASSETS: Payment of benefits under this Plan shall be made by the Employer from Elective Contributions which shall be held as a part of its general assets.
- 4.06 EMPLOYER MAY HOLD ELECTIVE CONTRIBUTIONS: Pending payment of benefits in accordance with the terms of this Plan, Elective Contributions may be retained by the Employer in a separate account or, if elected by the Employer and as permitted or required by regulations of the Internal Revenue Service, Department of Labor or other governmental agency, such amounts of Elective Contributions may be held in a trust pending payment.
- 4.07 MAXIMUM EMPLOYER CONTRIBUTIONS: With respect to each Participant, the maximum amount made available to pay benefits for any Plan Year shall not exceed the Employer's Contribution specified in the Adoption Agreement and as provided in this Plan.

SECTION V

GROUP MEDICAL INSURANCE BENEFIT PLAN

- 5.01 PURPOSE: These benefits provide the group medical insurance benefits to Participants.
- 5.02 ELIGIBILITY: Eligibility will be as required in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Items F(1), F(3), and F(4) of the Adoption Agreement.
- 5.04 TERMS, CONDITIONS AND LIMITATIONS: The terms, conditions and limitations of the benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 5.05 COBRA: To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA, Participants and Dependents shall be entitled to continued participation in this Group Medical Insurance Benefit Plan by contributing monthly (from their personal assets previously subject to taxation) 102% of the amount of the premium for the desired benefit during the period that such individual is entitled to elect continuation coverage, provided, however, in the event the continuation period is extended to 29 months due to disability, the premium to be paid for continuation coverage for the 11 month extension period shall be 150% of the applicable premium.
- 5.06 SECTION 105 AND 106 PLAN: It is the intention of the Employer that these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 105 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention. It is also the intention of the Employer to comply with the provisions of the Consolidated Omnibus Budget Reconciliation Act of 1985 as outlined in the policies identified in the Adoption Agreement.
- 5.07 CONTRIBUTIONS: Contributions for these benefits will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.
- 5.08 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT: Notwithstanding anything to the contrary herein, the Group Medical Insurance Benefit Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).

SECTION VI

DISABILITY INCOME BENEFIT PLAN

- 6.01 PURPOSE: This benefit provides disability insurance designated to provide income to Participants during periods of absence from employment because of disability.
- 6.02 ELIGIBILITY: Eligibility will be as required in Item F(2) of the Adoption Agreement.
- 6.03 DESCRIPTION OF BENEFITS: The benefits available under this Plan will be as defined in Item F(2) of the Adoption Agreement.

- 6.04 **TERMS, CONDITIONS AND LIMITATIONS:** The terms, conditions and limitations of the Disability Income Benefits offered shall be as specifically described in the Policy identified in the Adoption Agreement.
- 6.05 **SECTION 104 AND 106 PLAN:** It is the intention of the Employer that the premiums paid for these benefits shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan, as provided in Code Sections 104 and 106, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 6.06 **CONTRIBUTIONS:** Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement.

SECTION VII

GROUP AND INDIVIDUAL LIFE INSURANCE PLAN

- 7.01 **PURPOSE:** This benefit provides group life insurance benefits to Participants and may provide certain individual policies as provided for in Item F(5) of the Adoption Agreement.
- 7.02 **ELIGIBILITY:** Eligibility will be as required in Item F(5) of the Adoption Agreement.
- 7.03 **DESCRIPTION OF BENEFITS:** The benefits available under this Plan will be as defined in Item F(5) of the Adoption Agreement.
- 7.04 **TERMS, CONDITIONS, AND LIMITATIONS:** The terms, conditions, and limitations of the group life insurance are specifically described in the Policy identified in the Adoption Agreement.
- 7.05 **SECTION 79 PLAN:** It is the intention of the Employer that the premiums paid for the benefits described in Item F(5) of the Adoption Agreement shall be eligible for exclusion from the gross income of the Participants covered by this benefit plan to the extent provided in Code Section 79, and all provisions of this benefit plan shall be construed in a manner consistent with that intention.
- 7.06 **CONTRIBUTIONS:** Contributions for this benefit will be provided by the Employer on behalf of a Participant as provided for in Item E of the Adoption Agreement. Any individual policies purchased by the Employer for the Participant will be owned by the Participant.

SECTION VIII

MEDICAL EXPENSE REIMBURSEMENT PLAN

- 8.01 **PURPOSE:** The Medical Expense Reimbursement Plan is designed to provide for reimbursement of Eligible Medical Expenses (as defined in Section 8.04) that are not reimbursed under an insurance plan, through damages, or from any other source. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Sections 105 and 106, for Participants who elect this benefit and all provisions of this Section VIII shall be construed in a manner consistent with that intention.
- 8.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(7) of the Adoption Agreement.

8.03 TERMS, CONDITIONS, AND LIMITATIONS:

- a. Accounts. The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Medical Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.
- b. Maximum benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's Elective Contribution allocated to the program during the Plan Year, not to exceed the maximum amount set forth in Item F(7) of the Adoption Agreement.
- c. Claim Procedure. In order to be reimbursed for any medical expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of expense as determined by the Reimbursement Recordkeeper. Forms for reimbursement of Eligible Medical Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Medical Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Medical Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administrative expenses become due and payable under this Medical Expense Reimbursement Plan.
- e. Forfeiture. Subject to Section 8.06 and 8.07, any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Medical Expenses incurred during the Participant's participation during the Plan Year shall be forfeited and shall remain assets of the Plan. With respect to a Participant who terminates employment with the Employer and who has not elected to continue coverage under this Plan pursuant to COBRA rights referenced under Section 8.03(f) herein, such Participant shall not be entitled to reimbursement for Eligible Medical Expenses incurred after his termination date regardless if such Participant has any amounts of Employer Contributions remaining to his credit. Upon the death of any Participant who has any amounts of Employer Contributions remaining to his credit, a dependent of the Participant may elect to continue to claim reimbursement for Eligible Medical Expenses in the same manner as the Participant could have for the balance of the Plan Year.
- f. COBRA. To the extent required by Section 4980B of the Code and Sections 601 through 607 of ERISA ("COBRA"), a Participant and a Participant's Dependents shall be entitled to elect continued participation in this Medical Expense Reimbursement Plan only through the end of the plan year in which the qualifying event occurs, by contributing monthly (from their personal assets previously subject to taxation) to the Employer/Administrator, 102% of the amount of

desired reimbursement through the end of the Plan Year in which the qualifying event occurs. Specifically, such individuals will be eligible for COBRA continuation coverage only if they have a positive Medical Expense Reimbursement Account balance on the date of the qualifying event. Participants who have a deficit balance in their Medical Expense Reimbursement Account on the date of their qualifying event shall not be entitled to elect COBRA coverage. In lieu of COBRA, Participants may continue their coverage through the end of the current Plan Year by paying those premiums out of their last paycheck on a pre-tax basis.

- g. Nondiscrimination. Benefits provided under this Medical Expense Reimbursement Plan shall not be provided in a manner that discriminates in favor of Employees or Dependents who are highly compensated individuals, as provided under Section 105(h) of the Code and regulations promulgated thereunder.
- h. Uniform Coverage Rule. Notwithstanding that a Participant has not had withheld and credited to his account all of his contributions elected with respect to a particular Plan Year, the entire aggregate annual amount elected with respect to this Medical Expense Reimbursement Plan (increased by any Carryover to the Plan Year), shall be available at all times during such Plan Year to reimburse the participant for Eligible Medical Expenses with respect to this Medical Expense Reimbursement Plan. To the extent contributions with respect to this Medical Expense Reimbursement Plan are insufficient to pay such Eligible Medical Expenses, it shall be the Employer's obligation to provide adequate funds to cover any short fall for such Eligible Medical Expenses for a Participant; provided subsequent contributions with respect to this Medical Expense Reimbursement Plan by the Participant shall be available to reimburse the Employer for funds advanced to cover a previous short fall.
- i. Uniformed Services Employment and Reemployment Rights Act. Notwithstanding anything to the contrary herein, this Medical Expense Reimbursement Plan shall comply with the applicable provisions of the Uniformed Services Employment and Reemployment Rights Act of 1994 (Public Law 103-353).
- j. Proration of Limit. In the event that the Employer has purchased a uniform coverage risk policy from the Recordkeeper, then the Maximum Coverage amount specified in Section F.7 of the Adoption Agreement shall be pro rated with respect to (i) an Employee who becomes a Participant and enters the Plan during the Plan Year, and (ii) short plan years initiated by the Employer. Such Maximum Coverage amount will be pro rated by dividing the annual Maximum Coverage amount by 12, and multiplying the quotient by the number of remaining months in the Plan Year for the new Participant or the number of months in the short Plan Year, as applicable.
- k. Continuation Coverage for Certain Dependent Children. In the event that benefits under the Medical Expense Reimbursement Plan does not qualify for the exception from the portability rules of HIPAA, then, effective for Plan Years beginning on or after October 9, 2009, notwithstanding the foregoing provisions, coverage for a Dependent child who is enrolled in the Medical Expense Reimbursement Plan as a student at a post-secondary educational institution will not terminate due to a medically necessary leave of absence before a date that is the earlier of:
 - the date that is one year after the first day of the medically necessary leave of absence; or
 - the date on which such coverage would otherwise terminate under the terms of the Plan.

For purposes of this paragraph, “medically necessary leave of absence” means a leave of absence of the child from a post-secondary educational institution, or any other change in enrollment of the child at the institution, that: (i) commences while the child is suffering from a serious illness or injury; (ii) is medically necessary; and (iii) causes the child to lose student status for purposes of coverage under the terms of the Plan. A written certification must be provided by a treating physician of the dependent child to the Plan in order for the continuation coverage requirement to apply. The physician’s certification must state that the child is suffering from a serious illness or injury and that the leave of absence (or other change in enrollment) is medically necessary.

8.04 ELIGIBLE MEDICAL EXPENSES:

- (a) Eligible Medical Expense in General. The phrase ‘Eligible Medical Expense’ means any expense incurred by a Participant or any of his Dependents (subject to the restrictions in Sections 8.04(b) and (c)) during a Plan Year that (i) qualifies as an expense incurred by the Participant or Dependents for medical care as defined in Code Section 213(d) and meets the requirements outlined in Code Section 125, (ii) is excluded from gross income of the Participant under Code Section 105(b), and (iii) has not been and will not be paid or reimbursed by any other insurance plan, through damages, or from any other source. Notwithstanding the above, capital expenditures are not Eligible Medical Expenses under this Plan. Further, notwithstanding the above, effective January 1, 2011, only the following drugs or medicines will constitute Eligible Medical Expenses:
 - (i.) Drugs or medicines that require a prescription;
 - (ii.) Drugs or medicines that are available without a prescription (“over-the-counter drugs or medicines”) and the Participant or Dependent obtains a prescription; and
 - (iii.) Insulin.
- (b) Expenses Incurred After Commencement of Participation. Only medical care expenses incurred by a Participant or the Participant’s Dependent(s) on or after the date such Participant commenced participation in the Medical Expense Reimbursement Plan shall constitute an Eligible Medical Expense.
- (c) Eligible Expenses Incurred by Dependents. For purposes of this Section, Eligible Medical Expenses incurred by Dependents defined in Section 2.04(c) are eligible for reimbursement if incurred after March 30, 2010; Eligible Medical Expenses incurred by Dependents defined in Sections 2.04(a) and (b) are eligible for reimbursement if incurred either before or after March 30, 2010 (subject to the restrictions of Section 8.04(b)).
- (d) Health Savings Accounts. If the Employer has elected in Item F.8 of the Adoption Agreement to allow Eligible Employees to contribute to Health Savings Accounts under the Plan, then for a Participant who is eligible for and elects to contribute to a Health Savings Accounts, Eligible Medical Expenses shall be limited as set forth in Item F.8 of the Adoption Agreement.

8.05 USE OF DEBIT CARD: In the event that the Employer elects to allow the use of debit cards (“Debit Cards”) for reimbursement of Eligible Medical Expenses (other than over-the-counter drugs or medicines) under the Medical Expense Reimbursement Plan, the provisions described in this Section shall apply. However, beginning January 1, 2011, a Debit Card may not be used to purchase drugs or medicines over-the-counter.

- a. Substantiation. The following procedures shall be applied for purposes of substantiating claimed Eligible Medical Expenses after the use of a Debit Card to pay the claimed Eligible Medical Expense:
- (i) If the dollar amount of the transaction at a health care provider equals the dollar amount of the co-payment for that service under the Employer's major medical plan of the specific employee-cardholder, the charge is fully substantiated without the need for submission of a receipt or further review.
 - (ii) If the merchant, service provider, or other independent third-party (e.g., pharmacy benefit manager), at the time and point of sale, provides information to verify to the Recordkeeper (including electronically by e-mail, the internet, intranet, or telephone) that the charge is for a medical expense, the charge is fully substantiated without the need for submission of a receipt or further review.
- b. Status of Charges. All charges to a Debit Card, other than co-payments and real-time substantiation as described in Subsection (a) above, are treated as conditional pending confirmation of the charge, and additional third-party information, such as merchant or service provider receipts, describing the service or product, the date of the service or sale, and the amount, must be submitted for review and substantiation.
- c. Correction Procedures for Improper Payments. In the event that a claim has been reimbursed and is subsequently identified as not qualifying for reimbursement, one or all of the following procedures shall apply:
- (i) First, upon the Recordkeeper's identification of the improper payment, the Eligible Employee will be required to pay back to the Plan an amount equal to the improper payment.
 - (ii) Second, where the Eligible Employee does not pay back to the Plan the amount of the improper payment, the Employer will have the amount of the improper payment withheld from the Eligible Employee's wages or other compensation to the extent consistent with applicable law.
 - (iii) Third, if the improper payment still remains outstanding, the Plan may utilize a claim substitution or offset approach to resolve improper claims payments.
 - (iv) If the above correction efforts prove unsuccessful, or are otherwise unavailable, the Eligible Employee will remain indebted to the Employer for the amount of the improper payment. In that event and consistent with its business practices, the Employer may treat the payment as it would any other business indebtedness.
 - (v) In addition to the above, the Employer and the Plan may take other actions they may deem necessary, in their sole discretion, to ensure that further violations of the terms of the Debit Card do not occur, including, but not limited to, denial of access to the Debit Card until the indebtedness is repaid by the Eligible Employee.
- d. Intent to Comply with Rev. Rul. 2003-43. It is the Employer's intent that any use of Debit Cards to pay Eligible Medical Expenses shall comply with the guidelines for use of

such cards set forth in Rev. Rul. 2003-43, and this Section 8.05 shall be construed and interpreted in a manner necessary to comply with such guidelines.

- 8.06 **GRACE PERIOD:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Grace Period with respect to the Medical Reimbursement Plan, the provisions of this Section 8.06 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2005-42, a Participant who has unused contributions relating to the Medical Reimbursement Plan from the immediately preceding Plan Year, and who incurs Eligible Medical Expenses for such qualified benefit during the Grace Period, may be paid or reimbursed for those Eligible Medical Expenses from the unused contributions as if the expenses had been incurred in the immediately preceding Plan Year. For purposes of this Section, 'Grace Period' shall mean the period extending to the 15th day of the third calendar month after the end of the immediately preceding Plan Year to which it relates. Eligible Medical Expenses incurred during the Grace Period shall be reimbursed first from unused contributions allocated to the Medical Reimbursement Plan for the prior Plan Year, and then from unused contributions for the current Plan Year, if participant is enrolled in current Plan Year.
- 8.07 **CARRYOVER:** If the Employer elects in Section F.7 of the Adoption Agreement to permit a Carryover with respect to the Medical Reimbursement Plan, the provisions of this Section 8.07 shall apply. Notwithstanding anything to the contrary herein and in accordance with Internal Revenue Service Notice 2013-71, the Carryover for a Participant who has an amount remaining unused as of the end of the run-off period for the Plan Year, may be used to pay or reimburse Eligible Medical Expenses during the following entire Plan Year. The Carryover does not count against or otherwise affect the Maximum benefit set forth in Section 8.03 (b). Eligible Medical Expenses incurred during a Plan Year shall be reimbursed first from unused contributions for the current Plan Year, and then from any Carryover carried over from the preceding Plan Year. Any unused amounts from the prior Plan Year that are used to reimburse a current Plan Year expense (a) reduce the amounts available to pay prior Plan Year expenses during the run-off period, (b) must be counted against any Carryover amount from the prior Plan Year, and (c) cannot exceed the maximum Carryover from the prior Plan Year. If the Employer elects to apply Section 8.06 in Section F.7 of the Adoption Agreement, this Section 8.07 shall not apply.

SECTION IX

DEPENDENT CARE REIMBURSEMENT PLAN

- 9.01 **PURPOSE:** The Dependent Care Reimbursement Plan is designed to provide for reimbursement of certain employment-related dependent care expenses of the Participant. It is the intention of the Employer that amounts allocated for this benefit shall be eligible for exclusion from gross income, as provided in Code Section 129, for Participants who elect this benefit, and all provisions of this Section IX shall be construed in a manner consistent with that intention.
- 9.02 **ELIGIBILITY:** The eligibility provisions are set forth in Item F(6) of the Adoption Agreement.
- 9.03 **TERMS, CONDITIONS, AND LIMITATIONS:**
- a. **Accounts.** The Reimbursement Recordkeeper shall establish a recordkeeping account for each Participant. The Reimbursement Recordkeeper shall maintain a record of each account on an on-going basis, increasing the balances as contributions are credited during the year and decreasing the balances as Eligible Dependent Care Expenses are reimbursed. No interest shall be payable on amounts recorded in any Participant's account.

- b. Maximum Benefit. The maximum amount of reimbursement for each Participant shall be limited to the amount of the Participant's allocation to the program during the Plan Year not to exceed the maximum amount set forth in Item F(6) of the adoption agreement.

For purpose of this Section IX, the phrase "earned income" shall mean wages, salaries, tips and other employee compensation, but only if such amounts are includible in gross income for the taxable year. A Participant's spouse who is physically or mentally incapable of self-care as described in Section 9.04(a)(ii) or a spouse who is a full-time student within the meaning of Code Section 21(e)(7) shall be deemed to have earned income for each month in which such spouse is so disabled (or a full-time student). The amount of such deemed earned income shall be \$250 per month in the case of one Dependent and \$500 per month in the case of two or more Dependents.

- c. Claim Procedure. In order to be reimbursed for any dependent care expenses incurred during the Plan Year, the Participant shall complete the form(s) provided for such purpose by the Reimbursement Recordkeeper. The Participant shall submit the completed form to the Reimbursement Recordkeeper with an original bill or other proof of the expense from an independent third party acceptable to the Reimbursement Recordkeeper. No reimbursement shall be made on the basis of an incomplete form or inadequate evidence of the expense as determined by the Reimbursement Recordkeeper. Claims for reimbursement of Eligible Dependent Care Expenses must be submitted no later than the last day of the third month following the last day of the Plan Year during which the Eligible Dependent Care Expenses were incurred. Reimbursement payments shall only be made to the Participant, or the Participant's legal representative in the event of the incapacity or death of the Participant. Forms for reimbursement shall be reviewed in accordance with the claims procedure set forth in Section XII.
- d. Funding. The funding of the Dependent Care Reimbursement Plan shall be through contributions by the Employer from its general assets to the extent of Elective Contributions directed by Participants. Such contributions shall be made by the Employer when benefit payments and account administration expenses become due and payable under this Dependent Care Expense Reimbursement Plan.
- e. Forfeiture. Any amounts remaining to the credit of the Participant at the end of the Plan Year and not used for Eligible Dependent Care Expenses incurred during the Plan Year shall be forfeited and remain assets of the Plan.
- f. Nondiscrimination. Benefits provided under this Dependent Care Reimbursement Plan shall not be provided in a manner that discriminates in favor of Highly Compensated Employees (as defined in Code Section 414(q)) or their dependents, as provided in Code Section 129. In addition, no more than 25 percent of the aggregate Eligible Dependent Care Expenses shall be reimbursed during a Plan Year to five percent owners, as provided in Code Section 129.

9.04 DEFINITIONS:

- a. "Dependent" (for purposes of this Section IX) means any individual who is:
 - (i) a Participant's qualifying child (as defined in Code Section 152 (c)) who has not attained the age of 13; or

- (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively) or the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the taxpayer for more than half of the taxable year. For purposes of this Dependent Care Reimbursement Plan, an individual shall be considered physically or mentally incapable of self-care if, as a result of a physical or mental defect, the individual is incapable of caring for his or her hygienic or nutritional needs, or requires full-time attention of another person for his or her own safety or the safety of others.
- b. "Dependent Care Center" (for purposes of this Section IX) shall be a facility which:
 - (i) provides care for more than six individuals (other than individuals who reside at the facility);
 - (ii) receives a fee, payment, or grant for providing services for any of the individuals (regardless of whether such facility is operated for profit); and
 - (iii) satisfies all applicable laws and regulations of a state or unit of local government.
- c. "Eligible Dependent Care Expenses" (for purposes of this Section IX) shall mean expenses incurred by a Participant which are:
 - (i) incurred for the care of a Dependent of the Participant or for related household services;
 - (ii) paid or payable to a Dependent Care Service Provider; and
 - (iii) incurred to enable the Participant to be gainfully employed for any period for which there are one or more Dependents with respect to the Participant.

"Eligible Dependent Care Expenses" shall not include expenses incurred for services outside the Participant's household for the care of a Dependent unless such Dependent is (i) a qualifying child (as defined in Code Section 152 (c)) under the age of 13, or (ii) a dependent (qualifying child or qualifying relative, as defined in Code Section 152 (c) and (d), respectively)), who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year, or (iii) the spouse of a Participant who is physically or mentally incapable of self-care, and who has the same principal place of abode as the Participant for more than half of the taxable year. Eligible Dependent Care Expenses shall be deemed to be incurred at the time the services to which the expenses relate are rendered.
- d. "Dependent Care Service Provider" (for purposes of this Section IX) means:
 - (i) a Dependent Care Center, or
 - (ii) a person who provides care or other services described in Section 9.04(b) and who is not a related individual described in Section 129(c) of the Code.

SECTION X

HEALTH SAVINGS ACCOUNTS

10.01 PURPOSE: If elected by the Employer in Section F.8 of the Adoption Agreement, the Plan will permit pre-tax contributions to the Health Savings Account, and the provisions of this Article X shall apply.

10.02 BENEFITS: A Participant can elect benefits under the Health Savings Accounts portion of this Plan by electing to pay his or her Health Savings Account contributions on a pre-tax salary reduction basis. In addition, the Employer may make contributions to the Health Savings Account for the benefit of the Participant.

10.03 TERMS, CONDITIONS AND LIMITATION:

- a. Maximum Benefit. The maximum annual contributions that may be made to a Participant's Health Savings Account under this Plan is set forth in Section F.8 of the Adoption Agreement.
- b. Mid-Year Election Changes. Notwithstanding any to the contrary herein, a Participant election with respect to contributions for the Health Savings Account shall be revocable during the duration of the Plan Year to which the election relates. Consequently, a Participant may change his or her election with respect to contributions for the Health Savings Account at any time.

10.04 RESTRICTIONS ON MEDICAL REIMBURSEMENT PLAN: If the Employer has elected in Section F.8 of the Adoption Agreement both Health Savings Accounts under this Plan and the Medical Expense Reimbursement Plan, then the Eligible Medical Expenses that may be reimbursed under the Medical Reimbursement Plan for Participants who are eligible for and elect to participate in Health Savings Accounts shall be limited as set forth in Section F.8 of the Adoption Agreement.

10.05 NO ESTABLISHMENT OF ERISA PLAN: It is the intent of the Employer that the establishment of Health Savings Accounts are completely voluntary on the part of Participants, and that, in accordance with Department of Labor Field Assistance Bulletin 2004-1, the Health Savings Accounts are not "employee welfare benefit plans" for purposes of Title I of ERISA.

SECTION XI

AMENDMENT AND TERMINATION

11.01 AMENDMENT: The Employer shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of the provisions of this Plan, provided that no such amendment shall change the terms and conditions of payment of any benefits to which Participants and covered dependents otherwise have become entitled to under the provisions of the Plan, unless such amendment is made to comply with federal or local laws or regulations. The Employer also shall have the right to make any amendment retroactively which is necessary to bring the Plan into conformity with the Code. In addition, the Employer may amend any provisions or any supplements to the Plan and may merge or combine supplements or add additional supplements to the Plan, or separate existing supplements into an additional number of supplements.

11.02 TERMINATION: The Employer shall have the right at any time to terminate this Plan, provided that such termination shall not eliminate any obligations of the Employer which therefore have arisen under the Plan.

SECTION XII

ADMINISTRATION

- 12.01 NAMED FIDUCIARIES: The Administrator shall be the fiduciary of the Plan.
- 12.02 APPOINTMENT OF RECORDKEEPER: The Employer may appoint a Reimbursement Recordkeeper which shall have the power and responsibility of performing recordkeeping and other ministerial duties arising under the Medical Expense Reimbursement Plan and the Dependent Care Reimbursement Plan provisions of this Plan. The Reimbursement Recordkeeper shall serve at the pleasure of, and may be removed by, the Employer without cause. The Recordkeeper shall receive reasonable compensation for its services as shall be agreed upon from time to time between the Administrator and the Recordkeeper.
- 12.03 POWERS AND RESPONSIBILITIES OF ADMINISTRATOR:
- a. General. The Administrator shall be vested with all powers and authority necessary in order to amend and administer the Plan, and is authorized to make such rules and regulations as it may deem necessary to carry out the provisions of the Plan. The Administrator shall determine any questions arising in the administration (including all questions of eligibility and determination of amount, time and manner of payments of benefits), construction, interpretation and application of the Plan, and the decision of the Administrator shall be final and binding on all persons.
 - b. Recordkeeping. The Administrator shall keep full and complete records of the administration of the Plan. The Administrator shall prepare such reports and such information concerning the Plan and the administration thereof by the Administrator as may be required under the Code or ERISA and the regulations promulgated thereunder.
 - c. Inspection of Records. The Administrator shall, during normal business hours, make available to each Participant for examination by the Participant at the principal office of the Administrator a copy of the Plan and such records of the Administrator as may pertain to such Participant. No Participant shall have the right to inquire as to or inspect the accounts or records with respect to other Participants.
- 12.04 COMPENSATION AND EXPENSES OF ADMINISTRATOR: The Administrator shall serve without compensation for services as such. All expenses of the Administrator shall be paid by the Employer. Such expenses shall include any expense incident to the functioning of the Plan, including, but not limited to, attorneys' fees, accounting and clerical charges, actuary fees and other costs of administering the Plan.
- 12.05 LIABILITY OF ADMINISTRATOR: Except as prohibited by law, the Administrator shall not be liable personally for any loss or damage or depreciation which may result in connection with the exercise of duties or of discretion hereunder or upon any other act or omission hereunder except when due to willful misconduct. In the event the Administrator is not covered by fiduciary liability insurance or similar insurance arrangements, the Employer shall indemnify and hold harmless the Administrator from any and all claims, losses, damages, expenses (including reasonable counsel fees approved by the Administrator) and liability (including any reasonable amounts paid in settlement with the Employer's approval) arising from any act or omission of the Administrator, except when the same is determined to be due to the willful misconduct of the Administrator by a court of competent jurisdiction.
- 12.06 DELEGATIONS OF RESPONSIBILITY: The Administrator shall have the authority to delegate, from time to time, all or any part of its responsibilities under the Plan to such person or persons as it may deem advisable and in the same manner to revoke any such delegation of responsibilities which shall have the same force and effect for all purposes hereunder as if such action had been taken by the Administrator. The Administrator shall not be liable for any acts or omissions of any such delegate.

The delegate shall report periodically to the Administrator concerning the discharge of the delegated responsibilities.

- 12.07 RIGHT TO RECEIVE AND RELEASE NECESSARY INFORMATION: The Administrator may release or obtain any information necessary for the application, implementation and determination of this Plan or other Plans without consent or notice to any person. This information may be released to or obtained from any insurance company, organization, or person subject to applicable law. Any individual claiming benefits under this Plan shall furnish to the Administrator such information as may be necessary to implement this provision.
- 12.08 CLAIM FOR BENEFITS: To obtain payment of any benefits under the Plan a Participant must comply with the rules and procedures of the particular benefit program elected pursuant to this Plan under which the Participant claims a benefit.
- 12.09 GENERAL CLAIMS REVIEW PROCEDURE: This provision shall apply only to the extent that a claim for benefits is not governed by a similar provision of a benefit program available under this Plan or is not governed by Section 12.10.
- a. Initial Claim for Benefits. Each Participant may submit a claim for benefits to the Administrator as provided in Section 12.08. A Participant shall have no right to seek review of a denial of benefits, or to bring any action in any court to enforce a claim for benefits prior to his filing a claim for benefits and exhausting his rights to review under this section.

When a claim for benefits has been filed properly, such claim for benefits shall be evaluated and the claimant shall be notified of the approval or the denial within (90) days after the receipt of such claim unless special circumstances require an extension of time for processing the claim. If such an extension of time for processing is required, written notice of the extension shall be furnished to the claimant prior to the termination of the initial ninety (90) day period which shall specify the special circumstances requiring an extension and the date by which a final decision will be reached (which date shall not be later than one hundred and eighty (180) days after the date on which the claim was filed.) A claimant shall be given a written notice in which the claimant shall be advised as to whether the claim is granted or denied, in whole or in part. If a claim is denied, in whole or in part, the claimant shall be given written notice which shall contain (a) the specific reasons for the denial, (b) references to pertinent plan provisions upon which the denial is based, (c) a description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary, and (d) the claimant's rights to seek review of the denial.

- b. Review of Claim Denial. If a claim is denied, in whole or in part, the claimant shall have the right to request that the Administrator review the denial, provided that the claimant files a written request for review with the Administrator within sixty (60) days after the date on which the claimant received written notification of the denial. A claimant (or his duly authorized representative) may review pertinent documents and submit issues and comments in writing to the Administrator. Within sixty (60) days after a request is received, the review shall be made and the claimant shall be advised in writing of the decision on review, unless special circumstances require an extension of time for processing the review, in which case the claimant shall be given a written notification within such initial sixty (60) day period specifying the reasons for the extension and when such review shall be completed (provided that such review shall be completed within one hundred and twenty (120) days after the date on which the request for review was filed.) The decision on review shall be forwarded to the claimant in writing and

shall include specific reasons for the decision and references to plan provisions upon which the decision is based. A decision on review shall be final and binding on all persons.

- c. Exhaustion of Remedies. If a claimant fails to file a request for review in accordance with the procedures herein outlined, such claimant shall have no rights to review and shall have no right to bring action in any court and the denial of the claim shall become final and binding on all persons for all purposes.

12.10 SPECIAL CLAIMS REVIEW PROCEDURE: The provisions of this Section 12.10 shall be applicable to claims under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan, effective on the first day of the first Plan Year beginning on or after July 1, 2002, but in no event later than January 1, 2003, provided such plans are subject to ERISA.

- a. Benefit Denials: The Administrator is responsible for evaluating all claims for reimbursement under the Medical Expense Reimbursement Plan and the Group Medical Insurance Plan.

The Administrator will decide a Participant's claim within a reasonable time not longer than 30 days after it is received. This time period may be extended for an additional 15 days for matters beyond the control of the Administrator, including in cases where a claim is incomplete. The Participant will receive written notice of any extension, including the reasons for the extension and information on the date by which a decision by the Administrator is expected to be made. The Participant will be given 45 days in which to complete an incomplete claim. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the claim.

If the Administrator denies the claim, in whole or in part, the Participant will be furnished with a written notice of adverse benefit determination setting forth:

1. the specific reason or reasons for the denial;
2. reference to the specific Plan provision on which the denial is issued;
3. a description of any additional material or information necessary for the Participant to complete his claim and an explanation of why such material or information is necessary, and
4. appropriate information as to the steps to be taken if the Participant wishes to appeal the Administrator's determination, including the participant's right to submit written comments and have them considered, his right to review (on request and at no charge) relevant documents and other information, and his right to file suit under ERISA with respect to any adverse determination after appeal of his claim.

- b. Appealing Denied Claims: If the Participant's claim is denied in whole or in part, he may appeal to the Administrator for a review of the denied claim. The appeal must be made in writing within 180 days of the Administrator's initial notice of adverse benefit determination, or else the participant will lose the right to appeal the denial. If the Participant does not appeal on time, he will also lose his right to file suit in court, as he will have failed to exhaust his internal administrative appeal rights, which is generally a prerequisite to bringing suit.

A Participant's written appeal should state the reasons that he feels his claim should not have been denied. It should include any additional facts and/or documents that the Participant feels support his claim. The Participant may also ask additional questions and make written comments, and may review (on request and at no charge) documents and other information relevant to his appeal. The Administrator will review all written comment the Participant submits with his appeal.

- c. Review of Appeal: The Administrator will review and decide the Participant's appeal within a reasonable time not longer than 60 days after it is submitted and will notify the Participant of its decision in writing. The individual who decides the appeal will not be the same individual who decided the initial claim denial and will not be that individual's subordinate. The Administrator may secure independent medical or other advice and require such other evidence as it deems necessary to decide the appeal, except that any medical expert consulted in connection with the appeal will be different from any expert consulted in connection with the initial claim. (The identity of a medical expert consulted in connection with the Participant's appeal will be provided.) If the decision on appeal affirms the initial denial of the Participant's claim, the Participant will be furnished with a notice of adverse benefit determination on review setting forth:

1. The specific reason(s) for the denial,
2. The specific Plan provision(s) on which the decision is based,
3. A statement of the Participant's right to review (on request and at no charge) relevant documents and other information,
4. If the Administrator relied on an "internal rule, guideline, protocol, or other similar criterion" in making the decision, a description of the specific rule, guideline, protocol, or other similar criterion or a statement that such a rule, guideline, protocol, or other similar criterion was relied on and that a copy of such rule, guideline, protocol, or other criterion will be provided free of charge to the Participant upon request," and
5. A statement of the Participant's right to bring suit under ERISA § 502(a).

12.11 PAYMENT TO REPRESENTATIVE: In the event that a guardian, conservator or other legal representative has been duly appointed for a Participant entitled to any payment under the Plan, any such payment due may be made to the legal representative making claim therefor, and such payment so made shall be in complete discharge of the liabilities of the Plan therefor and the obligations of the Administrator and the Employer.

12.12 PROTECTED HEALTH INFORMATION. The provisions of this Section will apply only to those portions of the Plan that are considered a group health plan for purposes of 45 CFR Parts 160 and 164. The Plan may disclose PHI to employees of the Employer, or to other persons, only to the extent such disclosure is required or permitted pursuant to 45 CFR Parts 160 and 164. The Plan has implemented administrative, physical, and technical safeguards to reasonably and appropriately protect, and restrict access to and use of, electronic PHI, in accordance with Subpart C of 45 CFR Part 164. The applicable claims procedures under the Plan shall be used to resolve any issues of non-compliance by such individuals. The Employer will:

- not use or disclose PHI other than as permitted or required by the plan documents and permitted or required by law;
- reasonably and appropriately safeguard electronic PHI created, received, maintained, or transmitted to or by the it on behalf of the Plan, in accordance with Subpart C of 45 CFR Part 164;
- implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic PHI that it creates, receives, maintains, or transmits on behalf of the Plan;
- ensure that any agents including a subcontractors to whom it provides PHI received from the Plan agree to the same restrictions and conditions that apply to the Employer with respect to such information;
- not use or disclose PHI for employment-related actions and decisions or in connection with any other employee benefit plan of the Employer;
- report to the Plan any use or disclosure of the information that is inconsistent with the permitted uses or disclosures provided for of which it becomes aware;
- make available PHI in accordance with 45 CFR Section 164.524;
- make available PHI for amendment and incorporate any amendments to PHI in accordance with 45 CFR Section 164.526;
- make available the information required to provide an accounting of disclosures in accordance with 45 CFR Section 164.528;
- make its internal practices, books, and records relating to the use and disclosure of PHI received from the Plan available to the Secretary of Health and Human Services or his designee upon request for purposes of determining compliance with 45 CFR Section 164.504(f);
- if feasible, return or destroy all PHI received from the Plan that the Employer still maintains in any form and retain no copies of such information when no longer needed for the purposes for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and,
- ensure that the adequate separation required in paragraph (f)(2)(iii) of 45 CFR Section 164.504 is established.

For purposes of this Section, “PHI” is “Protected Health Information” as defined in 45 CFR Section 160.103, which means individually identifiable health information, except as provided in paragraph (2) of the definition of “Protected Health Information” in 45 CFR Section 160.103, that is transmitted by electronic media; maintained in electronic media; or transmitted or maintained in any other form or medium by a covered entity, as defined in 45 CFR Section 164.104.

SECTION XIII

MISCELLANEOUS PROVISIONS

- 13.01 **INABILITY TO LOCATE PAYEE:** If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date any such payment first became due.

- 13.02 FORMS AND PROOFS: Each Participant or Participant's Beneficiary eligible to receive any benefit hereunder shall complete such forms and furnish such proofs, receipts, and releases as shall be required by the Administrator.
- 13.03 NO GUARANTEE OF TAX CONSEQUENCES: Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant or a Dependent under the Plan will be excludable from the Participant's or Dependent's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant or Dependent.
- 13.04 PLAN NOT CONTRACT OF EMPLOYMENT: The Plan will not be deemed to constitute a contract of employment between the Employer and any Participant nor will the Plan be considered an inducement for the employment of any Participant or employee. Nothing contained in the Plan will be deemed to give any Participant or employee the right to be retained in the service of the Employer nor to interfere with the right of the Employer to discharge any Participant or employee at any time regardless of the effect such discharge may have upon that individual as a Participant in the Plan.
- 13.05 NON-ASSIGNABILITY: No benefit under the Plan shall be liable for any debt, liability, contract, engagement or tort of any Participant or his Beneficiary, nor be subject to charge, anticipation, sale, assignment, transfer, encumbrance, pledge, attachment, garnishment, execution or other voluntary or involuntary alienation or other legal or equitable process, nor transferability by operation of law.
- 13.06 SEVERABILITY: If any provision of the Plan will be held by a court of competent jurisdiction to be invalid or unenforceable, the remaining provisions hereof will continue to be fully effective.
- 13.07 CONSTRUCTION:
- a. Words used herein in the masculine or feminine gender shall be construed as the feminine or masculine gender, respectively where appropriate.
 - b. Words used herein in the singular or plural shall be construed as the plural or singular, respectively, where appropriate.
- 13.08 NONDISCRIMINATION: In accordance with Code Section 125(b)(1), (2), and (3), this Plan is intended not to discriminate in favor of Highly Compensated Participants (as defined in Code Section 125(e)(1)) as to contributions and benefits nor to provide more than 25% of all qualified benefits to Key Employees. If, in the judgment of the Administrator, more than 25% of the total nontaxable benefits are provided to Key Employees, or the Plan discriminates in any other manner (or is at risk of possible discrimination), then, notwithstanding any other provision contained herein to the contrary, and, in accordance with the applicable provisions of the Code, the Administrator shall, after written notification to affected Participants, reduce or adjust such contributions and benefits under the Plan as shall be necessary to insure that, in the judgment of the Administrator, the Plan shall not be discriminatory.
- 13.09 ERISA. The Plan shall be construed, enforced, and administered and the validity determined in accordance with the applicable provisions of the Employee Retirement Income Security Act of 1974 (as amended), the Internal Revenue Code of 1986 (as amended), and the laws of the State indicated in the Adoption Agreement. Notwithstanding anything to the contrary herein, the provisions of ERISA will not apply to this Plan if the Plan is exempt from coverage under ERISA. Should any provisions be determined to be void, invalid, or unenforceable by any court of competent jurisdiction, the Plan will continue to operate, and for purposes of the jurisdiction of the court only will be deemed not to include the provision determined to be void.



BOARD OF EDUCATION

Ms. Jane Royer Barr
Ms. Rose Filicetti
Ms. Sandra Nichols
Ms. Sue Roth
Mr. Dana M. Sales
Mr. Abel Sanchez
Mr. Bruce Van Allen

Michael C. Watkins, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • 831-466-5600 • FAX 831-466-5607 • www.santacruzcoe.org

September 12, 2017

Gwyon Rhabyt
President, Governing Board
Pacific Elementary School District
456 Swanton Road
Davenport, CA 95017

Re: 2017-18 Budget and LCAP Approval and Comments

Dear Mr. Rhabyt:

In accordance with Education Code Sections 52070 and 42127, the Santa Cruz County Office of Education has reviewed the Local Control Accountability Plan (LCAP) and adopted budget of the Pacific Elementary School District for fiscal year 2017-18.

Education Code requires the County Superintendent of Schools to approve the LCAP or annual update for each school district after determining all of the following:

The LCAP adheres to the template adopted by the State Board of Education;

The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP; and

The LCAP adheres to the expenditure requirements for funds apportioned on the basis of the number and concentration of unduplicated students pursuant to Sections 42238.02 and 42238.03.

Education Code requires the County Superintendent to approve, conditionally approve, or disapprove the final adopted budget for each school district after doing the following:

Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127 and identify any technical corrections needed to bring the budget into compliance with those standards and criteria;

Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments; and

Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

Your district's 2017-18 Adopted Budget and LCAP have been analyzed in the context of the guidance provided by the California County Superintendents Education Services Association (CCSESA) and the California Department of Education (CDE). **Based on our analysis, the district's Budget and LCAP for the 2017-18 fiscal year have been approved by the Santa Cruz County Superintendent of Schools.**

As the implementation of LCFF evolves, the district should continue to share information with its stakeholders about the funding formula and its impact on the district's budget, the budget development process and the expectations for the LCAP.

Governor Brown signed the Budget Act for fiscal year 2017-18 on June 27, 2017. That Budget provides increased funding for schools, primarily in the form of \$1.4 billion to continue implementation of LCFF. Additionally, the Budget provides \$877 million in one-time money for mandated costs equal to \$147/ADA. While we have seen some increase as stated above for State related funding, many districts including Pacific have seen a decrease in funding for the Federal program "Title II" supporting Teacher Professional Development.

Education Code Section 42127(i)(4) requires the district to review, and if necessary, revise its budget within 45 days of the Governor signing the annual Budget Act. Due to the changes in the Governor's budget, revisions were not required and may be completed at 1st Interim. Any budget revisions the district chose to identify as being a result of the Governor's budget would have been made available for public review by August 11, 2017.

Assembly Bill (AB) 2756 requires school districts to submit copies of any study or reports that indicate signs or symptoms of fiscal distress to the county office of education. Should the district acquire any such reports or studies during the fiscal year, please submit them to the County Office to the attention of Mary Hart, as soon as they are available.

A complete listing of any technical corrections and or recommendations related to the adopted budget has been attached and sent directly to your Superintendent.

Comments regarding the LCAP are listed below:

We would like to commend you on the following aspects of your plan:

- Instructional aides are an integral part of the Pacific program and it is commendable that the district invested in professional development for them.
- Chronic absenteeism rate had a significant decline for the 2016-17 school year.

In keeping with the goal of your LCAP as a coherent plan focusing on student achievement and closing the achievement gap, we have provided the following suggestions during our review and approval process to enhance continuous improvement in your district:

- Deeper analysis of your data tied to the effectiveness of actions and services should be the driver for key planning in meeting the needs of your students.
- When providing improved or increased services for underachieving subgroups it is not best practice to rely on instructional aides but on the credentialed teacher. If that is not possible it is important to think through the following in the case of your EL students:
 - What is teachers' responsibility for providing ELD to students, beyond overseeing and coordinating what instructional aides are doing?
 - How is ongoing progress of ELs going to be monitored by the teacher and administration?
- Update your LCAP with the current data that was not available at the time of the June adoption (CAASPP, any local data, attendance, etc.) for your stakeholders and make any growth target adjustments as necessary.

If you have any questions about the LCAP, please contact Mary Anne James, Associate Superintendent of Educational Services at (831) 466-5890 or Kris Stanga, Senior Director, District Support and Leadership at (831) 466-5806. If you have any questions about the adopted budget, please contact Mary Hart, Deputy Superintendent, Business, at (831) 466-5601 or Jean Gardner, Senior Director Fiscal Service at (831) 466-5604.

The district's budget will be re-evaluated at the time of the First Interim Report to determine if the budget should be certified as positive, qualified, or negative. We fully anticipate the district will have a positive certification at that time.

Sincerely,



Michael C. Watkins
County Superintendent of Schools

MH/lk

- c: Eric Gross, Superintendent/Pacific Elementary School District
Mary Hart, SCCOE Deputy Superintendent, Business
Jean S. Gardner, SCCOE Senior Director/Fiscal Services
Elaine Bungo, SCCOE Financial Analyst
Mary Anne James, SCCOE Associate Superintendent, Educational Services
Kris Stanga, SCCOE Senior Director/District Support and Leadership

REVIEW AND APPROVAL OF FISCAL YEAR 2017/18 FINAL ADOPTED BUDGET

TO THE GOVERNING BOARD:

Pacific Elementary School District

FROM:

Michael C. Watkins, County Superintendent of Schools
Santa Cruz County Office of Education

In accordance with the provisions of Education Code Section 42127, a review of the final adopted budget for your district has been completed by this office. A report on that review follows.

1. TYPE OF APPROVAL

- ☒ The adopted budget has been approved.
- ☐ The adopted budget has been conditionally approved, see section 5 (recommendations requiring a response).
- ☐ The adopted budget has not been approved.
- ☐ Approval of the adopted budget is being withheld at this time.

An item marked with an asterisk (*) indicates (when checked) a conditional approval of your budget requiring the district Superintendent and governing board by October 9th to do the following:

- Review the indicated recommendations and/or technical corrections at a public meeting of the board and, if requested, respond in writing indicating your concurrence or the proposed actions to be taken, if any.

2. RESERVES

We have made the following computation of budget year reserves based upon updated prior year information. Adjustments made after this date could further impact the projected ending reserve fund balance.

		Unrestricted	Restricted
Beginning fund balance as adopted per estimated actuals:		640,988	59,454
Projected Increase/decrease in fund balance per adopted		\$28,568	(\$33,905)
Ending fund balance per adopted budget:		\$669,556	\$25,549
State required unrestricted reserves:	\$ 66,000		
District Reserves for Economic Uncertainty (9789) Fund 01:		\$75,000	
District Reserves for Economic Uncertainty (9789) Fund 17:			
REU percentage per state criteria and standards:	5.00%		
District REU percentage per Interim:	6.28%		
Restricted funds (9780/9740):			25,549
Other unrestricted nonspendable, assigned and committed funds		150,983	
Unassigned funds (9790):		443,573	

REVIEW AND APPROVAL OF FISCAL YEAR 2017/18 FINAL ADOPTED BUDGET

Pacific Elementary School District

Page 2

3. STATEWIDE CRITERIA AND STANDARDS (Ed. Code 33127)

We have reviewed your board adopted budget evaluation based upon state mandated budget criteria and standards for fiscal stability, including narrative(s), if any.

- ☒ We accept your Summary Review Document calculations as complete and narrative(s) as reasonable.
- ☐ * We have made recalculations based upon updated information for the prior fiscal year. See attached.
- ☐ * We were unable to base our evaluation on the criteria and standards, as the information was not completed. The district provided no narratives.

4. RECOMMENDATION AND TECHNICAL CORRECTIONS

A. Unrestricted Reserves Available through the Multi-Year Projections

- ☒ Appear to be adequate (as recalculated).
- ☐ * Are below state recommended levels for your size district (See Section 5, below).
Level: 5% of budgeted expenditures or: \$ 66,000, whichever is greater.

B. Revenue and Expenditures through the Multi-Year Projections

- ☐ * The revenue appears to be overstated (see Section 5, below).
- ☐ * The total expenditures appear to be understated (see Section 5, below).
- ☒ The proposed expenditures and transfers out exceed the estimated total revenue.
- ☒ Total available reserves appear adequate to offset this condition.
- ☐ * Total available reserves do not appear adequate to offset this condition, (see Section 5, below).

C. ADA: We recommend budgeting no more revenue limit funding than the state guarantee (prior year ADA). The average daily attendance upon which this budget is based: 114.2

- ☐ ADA budgeted represents the state guaranteed level of ADA revenue limit funding.
- ☒ With our prior concurrence, this level of ADA is above the state guaranteed level of revenue limit funding by 13.3 ADA. Actual ADA should be monitored closely.
- ☐ * This level of ADA exceeds the state guaranteed level of revenue limit funding by _____ ADA (see Section 5, below).

D. Other Recommendations

- ☒ See Section 5 for details.
- ☐ * See Section 5 for details (response required).

REVIEW AND APPROVAL OF FISCAL YEAR 2017/18 FINAL ADOPTED BUDGET

Pacific Elementary School District

Page 3

E. Technical Corrections

☐ * Other technical corrections have been made to your final adopted budget as explained in Section 5, below.

5. DESCRIPTION OF RECOMMENDATIONS AND TECHNICAL CORRECTIONS

SECTION & COMMENT NUMBER	DESCRIPTION
B-1	The district is not projecting to deficit spend in the unrestricted resources in the budget year or in the multi-year projections (MYP).
C-1	The district is projecting that ADA will increase by 13.3 in the budget year, and then increase again in 2018-19 by 3 and remain flat in 2019-20. The increase of 13.3 ADA is projected due to outreach to families to maintain their 6th graders at Pacific Elementary as opposed to going to a Santa Cruz City Schools middle School. The district should watch this very closely. Should the students not stay with Pacific Elementary there could be a drop of approximately \$100,000 in revenue in the current year and through the MYP.
D-1	The district used the School Services dartboard projections for gap funding in its Local Control Funding Formula (LCFF) calculation, which is recommended as there has been a great deal of volatility in the different published rates.
D-2	In the 2016-17 estimated actuals, the district is projecting to deficit spend in the General Fund, Cafeteria Fund, Deferred Maintenance Fund and Building Fund. In the budget year, the district is deficit spending in the General Fund, Child Development Fund, Cafeteria Fund and in the Building Fund.
D-3	Contributions to restricted programs are projected to decrease in the budget year by 24% over prior year estimated actuals. In the multi-year projections, they are projected to increase by 3% in 2018-19 and increase by 5% in 2019-20. The district's contributions total \$137,241 in the budget year and are primarily due to the costs of Special Education (93%) and VAPA (7%).
D-4	The district is currently not meeting the classroom minimum expense requirement in either the estimated actuals or the adopted budget. The district may meet the standard for prior year once actuals are finalized. The district is currently meeting the allowable exemption as it does not have greater than 28 students per class. The district should continue to monitor costs as well as classroom size to ensure it can continue to meet the exemption.
D-5	The district has included a potential increase in health and welfare benefits in the multi-year projections of approximately 10% in 2018-19 and 10% in 2019-20. The district has also included a 3% per year increase in Dental insurance and the projected STRS and PERS increases.
	Continued on next page...

REVIEW AND APPROVAL OF FISCAL YEAR 2017/18 FINAL ADOPTED BUDGET

Pacific Elementary School District

Page 4

5. DESCRIPTION OF RECOMMENDATIONS AND TECHNICAL CORRECTIONS continued...

SECTION & COMMENT NUMBER	DESCRIPTION
	Continued from previous page...
D-6	The district included projected step and column increases in its multi-year projections (MYP).
D-7	The district is currently not projecting any cash flow issues in the current year or in next fiscal year due to its reserve levels. The district does have the Special Reserve fund to borrow from should any issues arise.

☐ This section is required based on review:

PROPOSED BOARD ACTION:

Signed: _____

Date: _____

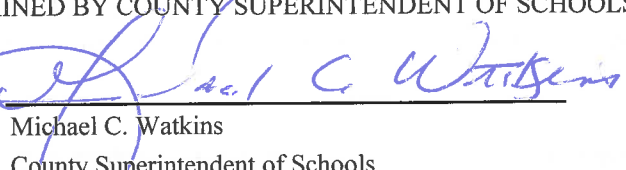
CONCURRED:

Signed: _____

Date: _____

EXAMINED BY COUNTY SUPERINTENDENT OF SCHOOLS:

BY:


Michael C. Watkins
County Superintendent of Schools

Date:

9/12/17

cc: District Superintendent
District Business Office
County Business Office

Revised: 8/2010

SANTA CRUZ COUNTY SCHOOLS
PACIFIC ELEMENTARY SCHOOL DISTRICT

FINANCIAL ANALYSIS OF GENERAL FUND UNRESTRICTED AND RESTRICTED MONIES

GENERAL FUND	2015/16			2016/17			2017/18			2018/19			2019/20		
	Unaudited Actuals			Estimated Actuals			Adopted Budget			Projected Budget			Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues															
8010-8099 Local Control Funding Formula	\$ 890,960	\$ -	\$ 890,960	\$ 928,848	\$ -	\$ 928,848	\$ 984,170	\$ -	\$ 984,170	\$ 1,032,607	\$ -	\$ 1,032,607	\$ 1,061,201	\$ -	\$ 1,061,201
8100-8299 Federal	8,471	45,735	54,206	800	46,439	47,239	-	45,038	45,038	-	45,038	45,038	-	45,038	45,038
8300-8599 Other State	73,169	124,184	197,353	41,004	53,162	94,166	17,513	53,465	70,978	17,513	55,616	73,129	17,513	57,875	75,388
8600-8799 Other Local	83,908	64,779	148,686	84,875	65,005	149,880	77,436	57,585	135,021	64,266	55,585	119,851	72,266	55,585	127,851
8910-8929 Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8930-8979 Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980 Contributions From Unrestricted	(120,229)	120,229	-	(180,116)	180,116	(0)	(137,241)	137,241	-	(141,499)	141,499	-	(148,919)	148,919	-
8990 Contributions From Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue, Transfers, and Other Sources	\$ 936,279	\$ 354,927	\$ 1,291,206	\$ 875,411	\$ 344,722	\$ 1,220,132	\$ 941,878	\$ 293,329	\$ 1,235,207	\$ 972,887	\$ 297,738	\$ 1,270,625	\$ 1,002,061	\$ 307,417	\$ 1,309,478
Expenditures															
1000-1999 Certificated Salary	\$ 391,656	\$ 59,470	\$ 451,126	\$ 415,417	\$ 89,899	\$ 505,316	\$ 440,178	\$ 64,724	\$ 504,902	\$ 453,383	\$ 66,611	\$ 519,994	\$ 462,451	\$ 67,704	\$ 530,155
2000-2999 Classified Salary	133,111	28,519	161,630	158,025	48,168	206,193	141,127	57,917	199,044	145,361	59,654	205,015	148,268	60,848	209,116
3000-3999 Employee Benefit	178,833	58,917	237,750	194,650	85,330	279,980	194,415	81,927	276,342	211,912	84,167	296,079	234,117	90,551	324,668
4000-4999 Books & Supplies	21,782	4,986	26,767	45,435	13,570	59,005	25,071	9,180	34,251	32,962	8,759	41,721	32,704	7,518	40,222
5000-5899 Services & Other Operating Expenditures	127,982	169,704	297,686	105,010	145,700	250,710	102,519	112,737	215,256	94,940	74,983	169,923	99,577	75,613	175,190
6000-6599 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7100-7299 Other Outgo	264	-	264	250	-	250	250	-	250	250	-	250	250	-	250
7300-7399 Direct & Indirect Support	-	-	-	(26)	26	-	-	-	-	-	-	-	-	-	-
7610-7629 Interfund Transfers Out	7,073	-	7,073	8,953	-	8,953	9,750	750	10,500	9,750	750	10,500	9,750	750	10,500
7630-7699 Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures, Transfers, and Other Uses	\$ 860,701	\$ 321,596	\$ 1,182,296	\$ 927,714	\$ 382,693	\$ 1,310,407	\$ 913,311	\$ 327,234	\$ 1,240,545	\$ 948,558	\$ 294,924	\$ 1,243,482	\$ 987,117	\$ 302,984	\$ 1,290,101
Excess (Deficiency)	\$ 75,578	\$ 33,331	\$ 108,910	\$ (52,303)	\$ (37,971)	\$ (90,274)	\$ 28,567	\$ (33,905)	\$ (5,338)	\$ 24,329	\$ 2,814	\$ 27,143	\$ 14,944	\$ 4,433	\$ 19,377
Beginning Balance	\$ 617,713	\$ 64,093	\$ 681,806	\$ 693,291	\$ 97,425	\$ 790,716	\$ 640,988	\$ 59,454	\$ 700,442	\$ 669,556	\$ 25,549	\$ 695,104	\$ 693,885	\$ 28,363	\$ 722,247
Audit Adjustments / Restatements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	\$ 693,291	\$ 97,425	\$ 790,716	\$ 640,988	\$ 59,454	\$ 700,442	\$ 669,556	\$ 25,549	\$ 695,104	\$ 693,885	\$ 28,363	\$ 722,247	\$ 708,829	\$ 32,796	\$ 741,624
Reserves:															
Minimum Reserve Level per Criteria & Standards	5%			5%			5%			5%			5%		
Recommended REU (Computed in C&S)	\$ 65,000			\$ 66,000			\$ 66,000			\$ 66,000			\$ 66,000		
Reserves per District (REU 9789)	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Revolving Cash / Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores / Prepaid Expenditures/ All Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	97,425	97,425	-	59,454	59,454	-	25,549	25,549	-	28,363	28,363	-	32,796	32,796
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	169,445	-	169,445	158,619	-	158,619	150,983	-	150,983	-	-	-	-	-	-
Unassigned	430,911	-	430,911	407,369	-	407,369	443,573	-	443,573	618,884	-	618,884	633,828	-	633,828
Excess (Deficiency) above state recommended REU	\$ 825,476			\$ 791,308			\$ 866,075			\$ 890,404			\$ 905,348		
Contributions to Restricted Programs			120,229			180,116			137,241			141,499			148,919
Average Daily Attendance															
Total P-2 ADA			110.1			100.9			114.2			117.0			117.0
ADA Transfer (COE)			-			-			-			-			-
District Only P-2 ADA			110.1			100.9			114.2			117.0			117.0
Funded ADA (District Only)			110.1			110.1			114.2			117.0			117.0
Net Shift of Charter ADA (to and from District)			-			-			-			-			-
Prior Year ADA Guarantee			109.6			110.1			100.9			114.2			117.0
Total Charter ADA			-			-			-			-			-
CBEDS Enrollment			115			106			120			123			123
Enrollment to ADA Ratio			95.7%			95.1%			95.1%			95.1%			95.1%
Special Reserve Fund 17	\$ 215,120			\$ 216,320			\$ 262,520			\$ 262,520			\$ 262,520		

SANTA CRUZ COUNTY SCHOOLS

PACIFIC ELEMENTARY SCHOOL DISTRICT

FINANCIAL ANALYSIS OF GENERAL FUND

GENERAL FUND	2013/14	2014/15	2015/16	2016/17	Change Between 15/16 UA & 16/17 EA	2017/18	Change Between 16/17 EA & 17/18 AB	2018/19	Change Between 17/18 AB & 18/19 PB	2019/20	Change Between 18/19 PB & 19/20 PB
	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Estimated Actuals		Adopted Budget		Projected Budget		Projected Budget	
Revenues											
8010-8099 Local Control Funding Formula	\$ 749,692	\$ 791,381	\$ 890,960	\$ 928,848	4.3%	\$ 984,170	6.0%	\$ 1,032,607	4.9%	\$ 1,061,201	2.8%
8100-8299 Federal	34,681	54,664	54,206	47,239	-12.9%	45,038	-4.7%	45,038	0.0%	45,038	0.0%
8300-8599 Other State	97,667	59,414	197,353	94,166	-52.3%	70,978	-24.6%	73,129	3.0%	75,388	3.1%
8600-8799 Other Local	150,187	152,535	148,686	149,880	0.8%	135,021	-9.9%	119,851	-11.2%	127,851	6.7%
8910-8929 Interfund Transfers In	15,000	345,000	-	-	-	-	-	-	-	-	-
8930-8979 Other Sources	-	-	-	-	-	-	-	-	-	-	-
Total Revenue, Transfers, and Other Sources	\$ 1,047,227	\$ 1,402,994	\$ 1,291,206	\$ 1,220,133	-5.5%	\$ 1,235,207	1.2%	\$ 1,270,625	2.9%	\$ 1,309,478	3.1%
Expenditures											
1000-1999 Certificated Salary	\$ 448,332	\$ 457,922	\$ 451,126	\$ 505,316	12.0%	\$ 504,902	-0.1%	\$ 519,994	3.0%	\$ 530,155	2.0%
2000-2999 Classified Salary	170,841	158,440	161,630	206,193	27.6%	199,044	-3.5%	205,015	3.0%	209,116	2.0%
3000-3999 Employee Benefit	174,954	214,967	237,750	279,980	17.8%	276,342	-1.3%	296,079	7.1%	324,668	9.7%
4000-4999 Books & Supplies	46,933	50,955	26,767	59,005	120.4%	34,251	-42.0%	41,721	21.8%	40,222	-3.6%
5000-5899 Services & Other Operating Expenditures	158,084	180,739	297,686	250,710	-15.8%	215,256	-14.1%	169,923	-21.1%	175,190	3.1%
6000-6599 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7299 Other Outgo	163	165	264	250	-5.3%	250	0.0%	250	0.0%	250	0.0%
7300-7399 Direct & Indirect Support	-	-	-	-	-	-	-	-	-	-	-
7610-7629 Interfund Transfers Out	5,000	349,500	7,073	8,953	26.6%	10,500	17.3%	10,500	0.0%	10,500	0.0%
7630-7699 Other Uses	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures, Transfers, and Other Uses	\$ 1,004,307	\$ 1,412,688	\$ 1,182,296	\$ 1,310,407	10.8%	\$ 1,240,545	-5.3%	\$ 1,243,482	0.2%	\$ 1,290,101	3.7%
Excess (Deficiency)	\$ 42,921	\$ (9,694)	\$ 108,910	\$ (90,274)	-182.9%	\$ (5,338)	-94.1%	\$ 27,143	-608.5%	\$ 19,377	-28.6%
Beginning Balance	\$ 648,580	\$ 691,501	\$ 681,306	\$ 790,716	16.0%	\$ 700,442	-11.4%	\$ 695,104	-0.8%	\$ 722,247	3.9%
Audit Adjustments / Restatements	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	\$ 691,501	\$ 681,806	\$ 790,716	\$ 700,442	-11.4%	\$ 695,104	-0.8%	\$ 722,247	3.9%	\$ 741,624	2.7%
Reserves:											
Normal Reserve Level per Criteria & Standard	5%	5%	5%	5%		5%		5%		5%	
Recommended REU (Computed in C&S)	\$ 63,000	\$ 70,634	\$ 65,000	\$ 66,000	1.5%	\$ 66,000	0.0%	\$ 66,000	0.0%	\$ 66,000	0.0%
Reserves per District (REU 9789)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	0.0%	\$ 75,000	0.0%	\$ 75,000	0.0%	\$ 75,000	0.0%
Revolving Cash / Nonspendable	300	-	-	-	-	-	-	-	-	-	-
Stores / Prepaid Expenditures/ All Other	-	-	-	-	-	-	-	-	-	-	-
Restricted	70,995	64,093	97,425	59,454	-39.0%	25,549	-57.0%	28,363	11.0%	32,796	15.6%
Committed	-	-	-	-	-	-	-	-	-	-	-
Assigned	97,108	85,052	169,445	158,619	-6.4%	150,983	-4.8%	-	-100.0%	-	-
Unassigned	448,398	457,660	430,911	407,369	-5.5%	443,573	8.9%	618,884	39.5%	633,828	2.4%
Excess (Deficiency) Above state recommended REU	\$ 1,113,689	\$ 760,799	\$ 825,476	\$ 791,308	-4.1%	\$ 866,075	9.4%	\$ 890,404	2.8%	\$ 905,348	1.7%
Contributions to Restricted Programs	81,574	83,846	120,229	180,116	49.8%	137,241	-23.8%	141,499	3.1%	148,919	5.2%
Average Daily Attendance											
Total P-2 ADA	102	102	110	101	-9.5%	114	13.2%	117	2.5%	117	0.0%
ADA Transfer (COE)	-	-	-	-	-	-	-	-	-	-	-
District Only P-2 ADA	102	102	110	101	-9.5%	114	13.2%	117	2.5%	117	0.0%
Funded ADA (District Only)	102	102	110	110	0.0%	114	3.7%	117	2.5%	117	0.0%
Net Shift of Charter ADA (to and from District)	-	-	-	-	-	-	-	-	-	-	-
Prior Year ADA Guarantee	101	102	110	110	0.5%	101	-8.4%	114	13.2%	117	2.5%
Total Charter ADA	-	-	-	-	-	-	-	-	-	-	-
CBEDS Enrollment	106	108	115	106	-7.8%	120	13.2%	123	2.5%	123	0.0%
Enrollment to ADA Ratio	96.4%	94.9%	95.7%	95.1%		95.1%	0.0%	95.1%		95.1%	
Special Reserve Fund 17	\$ 556,183	\$ 213,721	\$ 215,120	\$ 216,320	0.6%	\$ 262,520	21.4%	\$ 262,520	0.0%	\$ 262,520	0.0%

**PACIFIC ELEMENTARY SCHOOL DISTRICT
ALL FUNDS SUMMARY
2017/18
ADOPTED BUDGET**

	01 General	12 Child Development	13 Cafeteria	14 Deferred Maintenance	17 Special Reserve	21 Building Fund	25 Capital Facilities	Total All Funds
Revenue								
8000-8099 LCFF	\$ 984,170	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 989,170
8100-8299 Federal Revenue	45,038	-	22,000	-	-	-	-	67,038
8300-8599 State Revenue	70,978	40,000	1,300	-	-	-	-	112,278
8600-8699 Local Revenue	135,021	59,800	56,900	50	1,200	1,400	266	254,637
Total Revenue	\$ 1,235,207	\$ 99,800	\$ 80,200	\$ 5,050	\$ 1,200	\$ 1,400	\$ 266	\$ 1,423,123
Expenditures								
1000 Certificated Salaries	\$ 504,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,902
2000 Classified Salaries	199,044	71,175	35,779	-	-	-	-	305,997
3000 Employee Benefits	276,342	38,822	14,118	-	-	-	-	329,282
4000 Books & Supplies	34,251	2,600	39,500	-	-	-	-	76,351
5000 Services & Other Oper.	215,256	1,050	4,050	1,000	-	52,500	5	273,861
6000 Equipment	-	-	-	-	-	-	-	-
7100-7299 Other Outgo (incl 74XX)	250	-	-	-	-	-	-	250
7300 Indirect Costs	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,230,045	\$ 113,647	\$ 93,447	\$ 1,000	\$ -	\$ 52,500	\$ 5	\$ 1,490,643
Excess (Deficiency)	\$ 5,162	\$ (13,847)	\$ (13,247)	\$ 4,050	\$ 1,200	\$ (51,100)	\$ 261	\$ (67,520)
Other Sources/Uses								
89XX Transfers In	\$ -	\$ -	\$ 11,700	\$ -	\$ 45,000	\$ -	\$ -	\$ 56,700
8930-8979 Other Sources	-	-	-	-	-	-	-	-
7610-7629 Transfers Out	10,500	1,200	-	-	-	45,000	-	56,700
7630-7699 Other Uses	-	-	-	-	-	-	-	-
Total Other Sources/Uses	\$ (10,500)	\$ (1,200)	\$ 11,700	\$ -	\$ 45,000	\$ (45,000)	\$ -	\$ -
Total Incr (Decr) in Fund Balance	\$ (5,338)	\$ (15,047)	\$ (1,547)	\$ 4,050	\$ 46,200	\$ (96,100)	\$ 261	\$ (67,520)
Beginning Fund Balance	\$ 700,442	\$ 33,071	\$ 9,174	\$ 3,821	\$ 216,320	\$ 101,989	\$ 2,576	\$ 1,067,393
Audit Adjustments/Restatements	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 695,104	\$ 18,024	\$ 7,628	\$ 7,871	\$ 262,520	\$ 5,889	\$ 2,837	\$ 999,873
Deficit (Surplus) as % of Fund Balance	-0.8%	-45.5%	-16.9%	106.0%	21.4%	-94.2%	10.1%	-6.3%

**PACIFIC ELEMENTARY SCHOOL DISTRICT
ALL FUNDS SUMMARY
2016/17
ESTIMATED ACTUALS**

	01 General	12 Child Development	13 Cafeteria	14 Deferred Maintenance	17 Special Reserve	21 Building Fund	25 Capital Facilities	Total All Funds
Revenue								
8000-8099 LCFF	\$ 928,848	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 933,848
8100-8299 Federal Revenue	47,239	-	19,755	-	-	-	-	66,994
8300-8599 State Revenue	94,166	50,000	1,530	-	-	-	-	145,696
8600-8699 Local Revenue	149,880	69,090	48,090	50	1,200	1,450	266	270,026
Total Revenue	\$ 1,220,133	\$ 119,090	\$ 69,375	\$ 5,050	\$ 1,200	\$ 1,450	\$ 266	\$ 1,416,564
Expenditures								
1000 Certificated Salaries	\$ 505,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,316
2000 Classified Salaries	206,193	70,750	34,631	-	-	-	-	311,573
3000 Employee Benefits	279,980	37,576	13,211	-	-	-	-	330,766
4000 Books & Supplies	59,005	2,900	38,000	-	-	-	-	99,905
5000 Services & Other Oper.	250,710	1,250	2,350	7,400	-	43,900	5	305,615
6000 Equipment	-	-	-	-	-	155,100	-	155,100
7100-7299 Other Outgo (incl 74XX)	250	-	-	-	-	-	-	250
7300 Indirect Costs	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,301,454	\$ 112,476	\$ 88,191	\$ 7,400	\$ -	\$ 199,000	\$ 5	\$ 1,708,525
Excess (Deficiency)	\$ (81,321)	\$ 6,615	\$ (18,816)	\$ (2,350)	\$ 1,200	\$ (197,550)	\$ 261	\$ (291,962)
Other Sources/Uses								
89XX Transfers In	\$ -	\$ -	\$ 10,153	\$ -	\$ -	\$ -	\$ -	\$ 10,153
8930-8979 Other Sources	-	-	-	-	-	-	-	-
7610-7629 Transfers Out	8,953	1,200	-	-	-	-	-	10,153
7630-7699 Other Uses	-	-	-	-	-	-	-	-
Total Other Sources/Uses	\$ (8,953)	\$ (1,200)	\$ 10,153	\$ -	\$ -	\$ -	\$ -	\$ -
Total Incr (Decr) in Fund Balance	\$ (90,274)	\$ 5,415	\$ (8,663)	\$ (2,350)	\$ 1,200	\$ (197,550)	\$ 261	\$ (291,962)
Beginning Fund Balance	\$ 790,716	\$ 27,656	\$ 17,838	\$ 6,171	\$ 215,120	\$ 299,539	\$ 2,315	\$ 1,359,355
Audit Adjustments/Restatements	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 700,442	\$ 33,071	\$ 9,174	\$ 3,821	\$ 216,320	\$ 101,989	\$ 2,576	\$ 1,067,393
Deficit (Surplus) as % of Fund Balance	-11.4%	19.6%	-48.6%	-38.1%	0.6%	-66.0%	11.3%	-21.5%

Enrollment			
12.09.2017			
Program	Grade	Enrollment	Class
Preschool	3 yr/old	8	14
Preschool	4 yr/old	6	
5-day	TK	2	17
5-day	K	15	
5-day	1st	12	25
5-day	2nd	13	
5-day	3rd	13	22
5-day	4th	9	
5-day	5th	14	28
5-day	6th	14	
IS	TK	0	13
IS	K	6	
IS	1st	4	
IS	2nd	3	
IS	3rd	3	14
IS	4th	4	
IS	5th	4	
IS	6th	3	

Pacific Elementary School District
June 30, 2017
GASB 68 Calculations and Schedules
FORM DEBT

	Ending Balance June 30, 2016	Unaudited Balance July 1, 2016	Audit Adjustments/ Restatements	Audited Balance July 1, 2016	Increases	Decreases	Ending Balance June 30, 2017	Amounts Due Within One Year
Governmental Activities:								
General Obligation Bonds Payable	-	-	-	-			-	
State School Building Loans Payable	-	-	-	-			-	
Certificates of Participation Payable	-	-	-	-			-	
Capital Leases Payable	-	-	-	-			-	
Lease Revenue Bonds Payable	-	-	-	-			-	
Other General Long-Term Debt *	-	-	-	-			-	
Net Pension Liability	-	-		946,925	-	258,103	688,822	
Net OPEB Obligation	-	-	-	-			-	
Compensated Absences Payable	-	-	-	-			-	
Governmental activities long-term liabilities	-	-	-	946,925	-	258,103	688,822	

TRUE

The District's Form DEBT above includes only amounts for which Robertson & Associates was engaged to assist the District with preparation.

I certify that these are complete and accurate balances as related to certain liabilities of the District.
In regards to the assistance provided by Robertson & Associates, CPAs for the preparation of Form Debt, we have:

- Made all management decisions and performed all management functions.
- Designated an individual with suitable skill, knowledge, and/or experience, to oversee the services.
- Evaluated the adequacy and results of the services performed.
- Accepted responsibility for the results of the services.

Name, Title

Date

	Cal PERS	Cal STRS
PENSION LIABILITY - PLAN		
Net Pension Liability June 30, 2015 (Measurement Date 6-30-2015. Actuarial Valuation Date 6-30-2014)	14,740,098,710	67,324,000,000
Net Pension Liability June 30, 2016 (Measurement Date 6-30-2016. Actuarial Valuation Date 6-30-2015)	19,750,061,846	80,881,000,000
Total Employer and State Contributions for the Year Ended June 30, 2016		5,347,529,368
Total Employer Contributions for the Year Ended June 30, 2016	1,421,288,591	3,407,627,703
State On Behalf Contributions for the Year Ended June 30, 2016		1,939,901,665
Pension Expense for the Year Ended June 30, 2016	2,555,982,797	7,834,500,000
PENSION LIABILITY - DISTRICT		
Pension Plan Proportionate Share of District Employer Contributions (as documented in the Schedule of Proportionate Share Report for Year Ended June 30, 2016)	19,571	40,516
Actual District Employer Contributions for the Year Ended June 30, 2016	19,688	44,946
Differences Between Plan Reported and District Contributions for the Year Ended June 30, 2016	(117)	(4,430)
District Employer Contributions for the Year Ended June 30, 2017	25,519	63,827
Proportion Rate for FY 2015-2016 (Calculations from Schedule of Proportionate Share Report for Year Ended June 30, 2015)	0.00140%	0.00110%
Proportion Rate for FY 2016-2017 (Calculations from Schedule of Proportionate Share Report for the Year Ended June 30, 2016)	0.00140%	0.00080%
Total Proportionate Share of Net Pension Liability for FY 2015-2016 (Calculated from Schedule of Proportionate Share Report for the Year Ended June 30, 2015)		740,564
District's Proportionate Share of Net Pension Liability for FY 2015-2016 (Calculated from Schedule of Proportionate Share Report for the Year Ended June 30, 2015)	206,361	484,380
District's Proportionate Rate of NPL for FY 2016-2017 (as documented in the Schedule of Proportionate Share Report for the Year Ended June 30, 2016)		63.72340%
Total Proportionate Share of Net Pension Liability FY 2016-2017 (Calculated from Schedule of Proportionate Share Report for the Year Ended June 30, 2016)		647,048
District's Proportionate Share of Net Pension Liability FY 2016-2017 (Calculated from Schedule of Proportionate Share Report for the Year Ended June 30, 2016)	276,501	412,321
District's Net Pension Liability (NPL) June 30, 2016 Using New FY 2016/2017 Proportion Rate	206,361	343,209
District's Effect of Change in NPL Proportionate Share from FYE 2016 and FYE 2017	-	(141,171)
Proportionate Share of Pension Expense for the Year Ended June 30, 2017	35,784	62,676
Proportionate Share State On Behalf Contribution Calculation (Calculated from Schedule of Proportionate Share Report for Year Ended June 30, 2016)		15,519
Proportionate Rate of State's NPL for Associated With the District FY 2016-2017 (as documented in the Schedule of Proportionate Share Report for the Year Ended June 30, 2016)		36.27660%
State's Proportionate Share of Net Pension Liability FY 2016-2017 (Calculated from Schedule of Proportionate Share Report for the Year Ended June 30, 2016)		234,727
DEFERRED INFLOWS OF RESOURCES - June 30, 2016 - PLAN		
Differences between actual and expected experience	-	-
Changes in Assumptions	-	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	-	-
Net differences between projected and actual earnings on plan investments	-	12,059,000,000
DEFERRED OUTFLOWS OF RESOURCES - June 30, 2016 - PLAN		
Differences between actual and expected experience	400,103,239	1,209,000,000
Changes in Assumptions	-	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	-	-
Net differences between projected and actual earnings on plan investments	3,999,135,208	-
DEFERRED INFLOWS OF RESOURCES - June 30, 2017 - DISTRICT		
Differences between actual and expected experience	-	-
Changes in Assumptions	-	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions includes the effect of the change in proportion on the collective net pension liability (\$141,171), the collective deferred inflows of resources (\$3,936) at the previous measurment date, and the differences between plan reported and actual District contributions (\$4,547).	(117)	(149,537)
Net differences between projected and actual earnings on plan investments	-	(96,472)
DEFERRED OUTFLOWS OF RESOURCES - June 30, 2017 - DISTRICT		
Differences between actual and expected experience	5,601	9,672
Changes in Assumptions	-	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions includes the effect of the collective deferred outflows of resource \$19,890 at the previous measurment date.	-	19,890
Net differences between projected and actual earnings on plan investments	55,988	-

RECLASSIFY 2017 CONTRIBUTIONS**Employer Pension Contributions Made Subsequent to Measurement Date**

	Dr	Cr
Deferred Outflows - 2017 contributions	89,346	
PERS/STRS Expenses		89,346
	<u>89,346</u>	<u>89,346</u>

Changes in the Deferred Outflows and Deferred Inflows - Amortization**Employer's Net Pension Liability and Pension Expense**

Net Pension Liability	258,103	
Pension Expense		104,582
Deferred Outflows - 2016 contributions		64,634
Deferred Inflows - District Proportion less Actuarial		143,390
Deferred Outflows - District Proportion less Actuarial	54,503	
	<u>312,606</u>	<u>312,606</u>

Net Pension Liability Proof	688,822
Calculated ending pension liability	<u>688,822</u>
Difference - If immaterial, Plug to Pension Expense	<u>-</u>

Net differences between projected and actual earnings on plan investments									
CALSTRS	Net differences between projected and actual earnings on plan investments	Recognition Period (Years) Remaining	Financial Statement Year Ended June 30,						
			2017	2018	2019	2020	2021	2022	Thereafter
Measurement Year Ended June 30,									
2014	(107,922)	3	(35,974)	(35,974)	(35,974)	-	-	-	-
2015	(58,344)	4	(14,586)	(14,586)	(14,586)	(14,586)	-	-	-
2016	(96,472)	5	(19,294)	(19,294)	(19,294)	(19,294)	(19,296)	-	
Net Increase (decrease) in pension expense			(69,854)	(69,854)	(69,854)	(33,880)	(19,296)	-	-
CALPERS			Financial Statement Year Ended June 30,						
			2017	2018	2019	2020	2021	2022	Thereafter
Measurement Year Ended June 30,									
2014	(40,958)	3	(13,653)	(13,653)	(13,652)	-	-	-	-
2015	33,893	4	8,473	8,473	8,473	8,474		-	
2016	55,988	5	11,198	11,198	11,198	11,198	11,196	-	
Net Increase (decrease) in pension expense			6,018	6,018	6,019	19,672	11,196	-	-
DISTRICT			Financial Statement Year Ended June 30,						
			2017	2018	2019	2020	2021	2022	Thereafter
Measurement Year Ended June 30,									
2014	(148,880)		(49,627)	(49,627)	(49,626)	-	-	-	-
2015	(24,451)		(6,113)	(6,113)	(6,113)	(6,112)	-	-	-
2016	(40,484)		(8,096)	(8,096)	(8,096)	(8,096)	(8,100)	-	-
Net Increase (decrease) in pension expense	(213,815)		(63,836)	(63,836)	(63,835)	(14,208)	(8,100)	-	-

Differences between actual and expected experience

CALSTRS	Differences between actual and expected experience	Recognition Period (Years) Remaining	Financial Statement Year Ended June 30,						
			2017	2018	2019	2020	2021	2022	Thereafter
Measurement Year Ended June 30,									
2014	-		-	-	-	-	-	-	-
2015	10,824	3	3,608	3,608	3,608	-	-	-	-
2016	9,672	4	2,418	2,418	2,418	2,418	-	-	-
Net Increase (decrease) in pension expense			6,026	6,026	6,026	2,418	-	-	-
CALPERS			Financial Statement Year Ended June 30,						
			2017	2018	2019	2020	2021	2022	Thereafter
Measurement Year Ended June 30,									
2014	-		-	-	-	-	-	-	-
2015	11,896	3	3,965	3,965	3,966	-	-	-	-
2016	5,601	4	1,400	1,400	1,400	1,401	-	-	-
Net Increase (decrease) in pension expense			5,365	5,365	5,366	1,401	-	-	-
DISTRICT			Financial Statement Year Ended June 30,						
			2017	2018	2019	2020	2021	2022	Thereafter
Measurement Year Ended June 30,									
2014	-		-	-	-	-	-	-	-
2015	22,720		7,573	7,573	7,574	-	-	-	-
2016	15,273		3,818	3,818	3,818	3,819	-	-	-
Net Increase (decrease) in pension expense	37,993		11,391	11,391	11,392	3,819	-	-	-

Changes in Assumptions

CALSTRS		Changes in Assumptions	Recognition Period (Years) Remaining	Financial Statement Year Ended June 30,						
Measurement Year Ended June 30,				2017	2018	2019	2020	2021	2022	Thereafter
2014		-	3	-	-	-	-	-	-	-
2015		-		-	-	-	-	-	-	-
2016		-		-	-	-	-	-	-	-
Net Increase (decrease) in pension expense				-	-	-	-	-	-	-
CALPERS		Changes in Assumptions	Recognition Period (Years) Remaining	Financial Statement Year Ended June 30,						
Measurement Year Ended June 30,				2017	2018	2019	2020	2021	2022	Thereafter
2014		-	3	-	-	-	-	-	-	-
2015		(12,789)		(4,263)	(4,263)	(4,263)	-	-	-	-
2016		-		-	-	-	-	-	-	-
Net Increase (decrease) in pension expense				(4,263)	(4,263)	(4,263)	-	-	-	-
DISTRICT		Changes in Assumptions	Recognition Period (Years) Remaining	Financial Statement Year Ended June 30,						
Measurement Year Ended June 30,				2017	2018	2019	2020	2021	2022	Thereafter
2014		-		-	-	-	-	-	-	-
2015		(12,789)		(4,263)	(4,263)	(4,263)	-	-	-	-
2016		-		-	-	-	-	-	-	-
Net Increase (decrease) in pension expense				(12,789)	(4,263)	(4,263)	-	-	-	-

[illegible]

CALPERS			Financial Statement Year Ended June 30,						
Measurement Year Ended June 30,			2017	2018	2019	2020	2021	2022	Thereafter
2014	-		-	-	-	-	-	-	-
2015	32,371	9	3,597	3,597	3,597	3,597	3,597	3,597	10,789
2016 - INFLOWS	(117)	10	(12)	(12)	(12)	(12)	(12)	(12)	(45)
2016 - OUTFLOWS	-	10	-	-	-	-	-	-	-
Net Increase (decrease) in pension expense			3,585	3,585	3,585	3,585	3,585	3,585	10,744

[illegible]

NOTES - PENSION PLANS
CalSTRS - 2. Benefits Provided

	CalSTRS	
	After January 1, 2013	On Or Before December 31, 2012
Hire Date		
Benefit Formula	2% @ age 62	2% @ age 60
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Payable upon retirement	Payable upon retirement
Retirement Age	Age 50 with at least 30 years service or age 55 with at least 5 years service	Age 55 with at least 5 years service
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum	Variable based on age factor 2.0% at age 60 to 2.4% maximum
Required Employee Contribution Rates	9.21%	10.25%
Required Employer Contribution Rates	12.58%	12.58%

CalPERS - 2. Benefits Provided

	CalPERS	
	PEPRA	Classic
	After January 1, 2013	On Or Before December 31, 2012
Hire Date		
Benefit Formula	2% @ age 62	2% @ age or 55
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly	Monthly
Retirement Age	Age 52 with at least 5 years service	Age 50 with at least 5 years service
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum	Variable based on age factor 2.0% at age 55 to 2.5% maximum
Required Employee Contribution Rates	6.00%	7.00%
Required Employer Contribution Rates	11.85%	11.85%

NOTES - PENSION PLANS

CalSTRS - 3. Contributions

	<u>CalSTRS</u>	
Contributions - employer	\$	44,946

CalPERS - 3. Contributions

	<u>CalPERS</u>	
Contributions - employer	\$	19,688

NOTES - PENSION PLANS

D. 1 - PENSION LIABILITIES, PENSION EXPENSES AND DEFERRED
OUTFLOWS/INFLOWS OF RESOURCES RELATED TO PENSIONS

	<u>Proportionate Share of Net Pension Liability</u>	
CalSTRS	\$	412,321
CalPERS		<u>276,501</u>
Total District net pension liability		<u>688,822</u>
State's proportionate share of the Cal STRS net pension liability associated with the District		<u>234,727</u>
Total	\$	<u><u>923,549</u></u>
	<u>CalSTRS</u>	<u>CalPERS</u>
District Proportion - June 30, 2015	0.0011%	0.0014%
District Proportion - June 30, 2016	0.0008%	0.0014%
Change - Increase (Decrease)	-0.0003%	0.0000%

NOTES - PENSION PLANS

D. 2 - PENSION LIABILITIES, PENSION EXPENSES AND DEFERRED OUTFLOWS/INFLOWS OF RESOURCES RELATED TO PENSIONS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 89,346	\$ -
Differences between actual and expected experience	26,602	-
Changes in assumptions	-	(8,526)
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions		(88,013)
Net differences between projected and actual earnings on plan investments	-	(149,979)
Total	<u>\$ 115,948</u>	<u>\$ (246,518)</u>

For the Year Ended June 30:

2018	(66,088)
2019	(66,086)
2020	(19,769)
2021	(17,480)
2022	(9,380)
Thereafter	(41,113)
Totals	<u>\$ (219,916)</u>

NOTES - PENSION PLANS

D. 3 - PENSION LIABILITIES, PENSION EXPENSES AND DEFERRED
OUTFLOWS/INFLOWS OF RESOURCES RELATED TO PENSIONS

	CalSTRS	CalPERS
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Measurement Period	July 1, 2006 to June 30, 2010	July 1, 2015 to June 30, 2016
Actuarial Cost Method	Individual Entry Age Normal	Individual Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.60%	7.65%
Inflation Rate	3.00%	2.75%
Payroll Growth	3.75%	Varies by Entry Age and Service
Investment Rate of Return	7.60%	7.50%
Experience Study / Period Upon Which Actual Experience Survey Assumptions Were Based	2006-2010	1997-2011
Mortality Rate	RP 2000 Series Tables (Custom CalSTRS rates)	Derived using CalPERS' Membership Data for all Funds
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level DB, Not applicable for DBS/CBB	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

NOTES - PENSION PLANS

D. 4 - PENSION LIABILITIES, PENSION EXPENSES AND DEFERRED OUTFLOWS/INFLOWS OF

CalSTRS

	Asset Allocation	Real Return Years 1 - 10	Real Return Years 11+
Global Equity	54.80%	5.58%	6.30%
Private Equity	8.70%	9.54%	9.30%
Real Estate	13.90%	2.98%	5.20%
Inflation Sensitive	1.09%	0.00%	3.80%
Absolute Return	1.80%	0.00%	2.90%
Fixed Income	16.90%	5.59%	0.30%
Liquidity (Cash)	2.90%	1.26%	-1.00%
Total	100%		

CalPERS

	Asset Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Entity	51.90%	4.54%	5.71%
Private Equity	9.00%	0.86%	6.95%
Global Fixed Income	20.30%	7.10%	2.43%
Real Assets	10.80%	-0.10%	5.11%
Liquidity	1.50%	1.70%	-1.05%
Inflation	6.00%	NA	3.36%
Absolute Return Strategies	0.01%	3.30%	
Total Plan Level	0.04%	NA	
Total	100%		

(a) an expected inflation of 2.50% used for this period

(b) an expected inflation of 3.00% used for this period

NOTES - PENSION PLANS

D. 5 - PENSION LIABILITIES, PENSION EXPENSES AND DEFERRED OUTFLOWS/INFLOWS OF RESOURCES RELATED TO PENSIONS

	CalSTRS		CalPERS	
1% Decrease		6.60%		6.65%
Net Pension Liability	\$	931,248	\$	412,541
Current Discount Rate		7.60%		7.65%
Net Pension Liability	\$	647,048	\$	276,501
1% Increase		8.60%		8.65%
Net Pension Liability	\$	411,008	\$	163,221

RSI GASB 68**SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

	2015	2016	2017
CALSTRS			
District's proportion of the net pension liability	0.0010%	0.0011%	0.0008%
District's proportionate share of the net pension liability	\$ 584,370	\$ 740,564	412,321
State's proportionate share of the net pension liability associated with the District	352,871	391,642	234,727
Total	<u>\$ 937,241</u>	<u>\$ 1,132,206</u>	<u>647,048</u>
District's covered employee payroll	\$ 449,758	\$ 456,036	418,882
District's proportionate Share of the net pension liability as a percentage of covered-employee payroll	130%	162%	98.43%
Plan's fiduciary net position	\$ 190,474,000,000	\$ 191,822,000,000	189,113,000,000
Plan fiduciary net position as a percentage of the total pension liability	77%	77%	70%
CALPERS			
District's proportion of the net pension liability	0.1400%	0.0014%	0.0014%
District's proportionate share of the net pension liability	\$ 158,934	\$ 206,361	276,501
District's covered employee payroll	\$ 150,673	\$ 160,578	166,186
District's proportionate Share of the net pension liability as a percentage of covered-employee payroll	105%	129%	166.38%
Plan's fiduciary net position	\$ 56,940,364,500	\$ 56,911,065,643	55,912,964,588
Plan fiduciary net position as a percentage of the total pension liability	83%	84%	74%

RSI - GASB 68**SCHEDULE OF CONTRIBUTIONS**

	<u>2016</u>	<u>2017</u>
CALSTRS		
Contractually required contribution (actuarially determined)	\$ 45,005	\$ 40,516
Contributions in relation to the actuarially determined contributions	<u>40,496</u>	<u>44,946</u>
Contribution deficiency (excess)	<u>4,509</u>	<u>(4,430)</u>
Covered-employee payroll	456,036	418,882
Contributions as a percentage of covered-employee payroll	<u>8.88%</u>	<u>10.73%</u>
CALPERS		
Contractually required contribution (actuarially determined)	\$ 18,873	\$ 19,571
Contributions in relation to the actuarially determined contributions	<u>18,900</u>	<u>19,688</u>
Contribution deficiency (excess)	<u>(27)</u>	<u>(117)</u>
Covered-employee payroll	160,578	166,186
Contributions as a percentage of covered-employee payroll	<u>11.77%</u>	<u>11.85%</u>

ERS OBSERVATION INFORMATION

Site name: Pacific Preschool Date 5-10-17Address: 50 Ocean Str. Davenport Phone: 425-7002Observer: Chris Pedersen Hours of Operation 830-1230Type (circle) ECERS ITERS FCCERS

Name of staff

Staff	Name
Lead Teacher	Stacey Reynolds
Teacher	Martha Gagnier co-teacher
Teacher	Julia Valle aide
Other	

#Children enrolled: 16 #Children present _____ Oldest 12-28-11 Youngest 10-07-12Languages spoken: English _____ ☒ Spanish _____ ☒ other _____

Allergies: Food _____ Meds _____ Other _____

Any special circumstances _____

Parking issues _____

Daily routine/schedule (ask for copy of daily schedule)

Classroom Contact Name/Title: _____

Contact Signature X _____

NOTES:

enrollment on Wednesdays is 16 / other days 19/20
 Julia arrives @ 9am
 Trish (life lab teacher) arrives @ 9am

License Number _____

Questionnaire received yesEmail: egross@pacificesd.org

erik - send ECERS materials + playground safety rules -



Thelma Harms, Richard M. Clifford, and Debby Cryer

Observer Code: _____

Center Code: _____

Room Code: _____

Teacher Code: _____

Time	# of staff present	# of children present
9:00	3	14
10:00	3	14
11:00	3	14
12:00	3	14

$$\frac{20}{1}$$

ation: 14

accessibility = 30 min

SPACE AND FURNISHINGS

1. Indoor space		1	2	3	4	5	6	7
Y	N							
1.1	<input checked="" type="checkbox"/>	Y	NNA				Y	N
1.2	<input checked="" type="checkbox"/>	3.1	<input checked="" type="checkbox"/>				5.1	<input checked="" type="checkbox"/>
1.3	<input checked="" type="checkbox"/>	3.2	<input checked="" type="checkbox"/>				5.2	<input checked="" type="checkbox"/>
1.4	<input checked="" type="checkbox"/>	3.3	<input checked="" type="checkbox"/>				5.3	<input checked="" type="checkbox"/>
		3.4	<input checked="" type="checkbox"/>					
		3.5	<input checked="" type="checkbox"/>					

2. Furniture for care, play, & learning		1	2	3	4	5	6	7
Y	N							
1.1	<input checked="" type="checkbox"/>	Y	NNA				Y	N
1.2	<input checked="" type="checkbox"/>	3.1	<input checked="" type="checkbox"/>				5.1	<input checked="" type="checkbox"/>
		3.2	<input checked="" type="checkbox"/>				5.2	<input checked="" type="checkbox"/>
		3.3	<input checked="" type="checkbox"/>				5.3	<input checked="" type="checkbox"/>

5.3 doorways-32" *5.1 Ample space-X*

Dramatic play area

working area, covered

and area over it

over each

tinted windows

4 tables 2x4

1 round table

1 student desk

1 half round table

5 large shelves for materials (no tables)

2 chairs

1 teacher stool

1 - feet don't touch -

2 table chest

5.1 Child sized? 27 ÷ (# child sized) = (# children) (% child sized)

5.1 Table height

3. Furnishings for Relaxation

	1	2	3	4	5	6	7
Y N	Y	N					
1.1 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1 <input type="checkbox"/>	<input checked="" type="checkbox"/>	S	5.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.1 <input type="checkbox"/>
1.2 <input type="checkbox"/>	<input type="checkbox"/>	3.2 <input type="checkbox"/>	<input type="checkbox"/>		5.2 <input type="checkbox"/>	<input type="checkbox"/>	7.2 <input type="checkbox"/>
					5.3 <input type="checkbox"/>	<input type="checkbox"/>	

5.1 Total time - cozy area: 1.51
 3.2-3 soft toys 17 7.2-15 soft toys at least 10 or half if more than 20 children-

8 toys
 2 puppets
 2 doll 15 soft little
 3 marbles
 10 dolls - 10 dolls blanked

Carpet
 3 child size club chairs
 1 adult chair
 Cozy cube, soft mat/blanket

S = substantial portion of the day

4. Room arrangement

	1	2	3	4	5	6	7
Y N	Y	N	N	N	Y	N	Y
1.1 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>		5.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.1 <input checked="" type="checkbox"/>
1.2 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>		5.2 <input type="checkbox"/>	<input checked="" type="checkbox"/>	7.2 <input checked="" type="checkbox"/>
		3.3 <input checked="" type="checkbox"/>	<input type="checkbox"/>		5.3 <input type="checkbox"/>	<input checked="" type="checkbox"/>	7.3 <input checked="" type="checkbox"/>
		3.4 <input type="checkbox"/>	<input checked="" type="checkbox"/>				

3.1, 5.1, 7.1 List defined interest centers:

drama, art, blocks, math, book,
 writing, manipulative, doll house,
 science, cozy corner,

blocks next to book & quiet area
 marbles interfere w/ block play.

areas labeled

1.2 visual supervision difficult - w/ afternoon dark close
 3.2 adequate supervision - ✓

5. Space for privacy

	1	2	3	4	5	6	7
Y N	Y	N					
1.1 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	5.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>
		3.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>	S	5.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.2 <input checked="" type="checkbox"/>

5.2 Total time - space for privacy: 1.51

3-Dart

3.2 supervision of privacy area - ✓
 check-in chart

6. Child-related display

	1	2	3	4	5	6	7
Y N	Y	N					
1.1 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	5.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>
1.2 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>	5.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>
				5.3 <input checked="" type="checkbox"/>	<input type="checkbox"/>		

5.1 teacher uses display as teaching tool - observed
 5.2 Number of children's art work (50%) 1/2 yrs individualized

3.2 at least 2 pieces of art? date

Y/S 100%

Scheduled posted for children

children's photos

7. Space for gross motor

	1	2	3	4	5	6	7
Y N	Y	N					
1.1 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	5.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.1 <input checked="" type="checkbox"/>	<input type="checkbox"/>
1.2 <input type="checkbox"/>	<input checked="" type="checkbox"/>	3.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>	5.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.2 <input checked="" type="checkbox"/>	<input type="checkbox"/>
				5.3 <input checked="" type="checkbox"/>	<input type="checkbox"/>	7.3 <input checked="" type="checkbox"/>	<input type="checkbox"/>

1.1, 3.2 Safety hazards: major

minor

outdoor 30' x 34" from bench -

entrapments 7m slide rails more than 3 1/2 hrs hanging

indoors

grass
 wood chips
 corner

Fall Zones

Shackles bean bag

platform 42" x 13"

indoors

garden dog whar you bare

large platform 10' x 31"

18" 15" dwp

large play ground
 wood chips 10' x 12' inches
 pick play up to 10"

8. Gross motor equipment

	1	2	3	4	5	6	7
Y N							
1.1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3.2 unsafe equipment							

3.1 Total time - gross motor equipment: 1:51

7.1 stationary:

- 5.2 List variety of skills:
- 1) push
 - 2) crawl
 - 3) climb
 - 4) slide

- 5) wheel hop
- 6) balancing
- 7) toss
- 8) catch/throw

yard
structure w/ slides
portable: wheelbarrows
street w/ cones
ball
balancing dock

A. Subscale (Items 1 - 8) Score 42

B. Number of items scored 8

SPACE AND FURNISHINGS Average Score (A ÷ B) 5.25

PERSONAL CARE ROUTINES

9. Greeting/departing

	1	2	3	4	5	6	7
Y N							
1.1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

1.1, 3.1, 5.1, 5.3, 7.3 Greetings observed (Y=yes, N=no)

3.1 teacher exit/re-entry #

Child Parent Info shared

1 ☒ ☒ ☒

2 ☒ ☒ ☒

3 ☒ ☒ ☒

4 ☒ ☒ ☒

5 ☒ ☒ ☒

6 ☒ ☒ ☒

No notes

10. Meals/snacks

	1	2	3	4	5	6	7
Y N							
1.1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.4	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.5	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

1.3, 3.3 Sanitary conditions observed (Y=yes, N=no)

Children's hands washed Teachers' hands washed

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Children's hands washed	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Teachers' hands washed	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Tables sanitized
Cabinets use rag
Other problems? Child seats area not cleaned or sanitized

if possible, napkins, bowl- no napkins, no water

ooxvoo
ooxvoo

Wet soap
lather
rinse
dry
water off PT
recontaminate X

11. Nap/rest

	1	2	3	4	5	6	7
Y N							
1.1	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.2	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
1.3	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

3.2 All cots/mats ≥ 18" apart? ☒

5.3 All cots/mats ≥ 36" apart? ☒

lunch in cafeteria w/ chairs
2 sides wings
salad
pork roast
casserole
water

napkins, plates
3 section plate
Some used during lunch

20. Art

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.3 <input checked="" type="checkbox"/> <input type="checkbox"/>							

5.1 Total time - art materials = 1.51
 5.1 Types of art materials (list 3 to 5 of each): from 4 categories

S = substantial portion of the day

21. Music/movement

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.3 <input checked="" type="checkbox"/> <input type="checkbox"/>							

5.2 3 different types of music-

multi cultural, singing, modern, traditional

22. Blocks

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.3 <input checked="" type="checkbox"/> <input type="checkbox"/>							

S = substantial portion of the day

Some blocks outdoors -

23. Sand/water

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.3 <input checked="" type="checkbox"/> <input type="checkbox"/>							

5.3 Total time - sand or water play = 1.51

*if child eat sand/drink H2O-take off at health/safety

24. Dramatic play

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.3 <input checked="" type="checkbox"/> <input type="checkbox"/>							
Y N							
7.4 <input checked="" type="checkbox"/> <input type="checkbox"/>							

S = substantial portion of the day

5.2 Total time - dramatic play = 1.51

5.3 Themes represented in props (name at least two):

doll bed/chair, green wigs, doll clothes, 100 Sea- chad size- tube, sink/storahutch, cups, forks, spoons, water bottles, plates, Assorted multi-colored props

5.1 Gender-specific dress-up clothing (list):

Male: *11 Dresses, 100s, 100s, 100s*
 Female: *100s, 100s, 100s*

5.3 1 hour daily

work/house, doll clothes, 100s, 100s, 100s

3.1, 5.1, 7.1 Provision for... (V=observed):

	Indoors	Outdoors
Sand		<input checked="" type="checkbox"/>
Water		<input checked="" type="checkbox"/>

5.3 1 hour daily

(sand covered)

5.4 Total time - block area = 1.51

7.1 Types of blocks (V=observed):

unit wooden, large hollow, homemade, other: 100s

5.3 special block area? NO

people ☒
 Animals ☒
 Transportation ☒

7.1 Music available as a free choice? ☒ As a group activity? ☒

dance props with music, beanbag, drums

music to listen to, and for older kids to play CO-W/PLAYER

5.1 Types of music materials:

need 30 min. access - 1.11
1 shaker, 1 ladybug, 1 24 in phone, 2 tambourines, 4 castanets, 2 maracas, 2 bells, 2 triangles, 1 set of 24 in bells, 2 triangles

collage, sea shells, pom poms, yarn, tools, playdough tools, easels, scissors, hole punch

3-D playdough, pipe cleaners, cardboard tubes, clay, paper, glue, tape, glue sticks, glue gun, glue sticks, glue gun

3 paints: tempera, water colors (finger)

4 drawing (required) materials: paper, markers, colored pencils

5.1 Types of art materials (list 3 to 5 of each): from 4 categories

5.1 Total time - art materials = 1.51

25. Nature/science

	Y	N	1	2	3	4	5	6	7
1.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.4	<input checked="" type="checkbox"/>	<input type="checkbox"/>							

S = substantial portion of the day

26. Math/number

	Y	N	1	2	3	4	5	6	7
1.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.4	<input checked="" type="checkbox"/>	<input type="checkbox"/>							

S = substantial portion of the day

27. Use of TV, video, and/or computers

	Y	N	1	2	3	4	5	6	7	NA
1.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
3.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
3.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
5.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
5.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
5.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>								
5.4	<input checked="" type="checkbox"/>	<input type="checkbox"/>								

- 5.1 Types of nature/science materials (list 3 to 5 of each): 3 of 4 -
 • 2 Collections of natural objects - pine cones, shells, 5.4 - spot bugs spot protection
 • 4 Living things - water hyacinth, garden, flowers, plants
 • 3 Books, games, toys - 12 books, magnetic ABC book, puzzles, horse shoe magnet -
 • 9 Activities - 3 puzzles, magnetic balls, insects in bins, 3 puzzles, 1 magnetic ball, 1 horse shoe magnet, 1 pinwheel
 5.2 Total time - nature/science: 1.51
 5.1 Types of math/number materials (list 3 to 5 of each): 5.4 2 examples of math talk
 • 5 Counting - 10 beads, 1 flower peg counter, pattern ring, flower puzzle, sort n snap
 • 5 Written numbers - # puzzle 1-20, # can do, 5 monkeys w/ #s, key board, phone
 • 3 Measuring - 1 tape measure, ruler, measuring blocks -
 • 4 Comparing quantities - producing baskets, male/female cube, 1 guinea pig, 1 guinea pig puzzle
 • 3 Shapes - 10 cardboard, 3 measuring blocks, 10 black w/ pattern cards, 10 black w/ pattern cards
 5.2 Total time - math/number: 1.51
 computer time 15 minutes a day per child/screen time 30 min weekly

28. Promoting acceptance of diversity

	Y	N	1	2	3	4	5	6	7
1.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
3.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>							
5.4	<input checked="" type="checkbox"/>	<input type="checkbox"/>							

- 5.1 Diversity in materials (tally) 3-5 in all types
 Races: 1111 Books: 1 Pictures: 1111 Other materials: 3.1 1 example of racial diversity/cultural diversity
 Cultures: 1111 5.2 2 or more examples of props -
 Ages: 1111 taco, sushi, nsc, hoodies
 Abilities: 11
 Gender: 1 gender puzzles, people, 1 calculator puzzle

A. Subscale (Items 19 - 28) Score 49

B. Number of items scored 9

ACTIVITIES Average Score (A ÷ B) 5.44

INTERACTION

29. Supervision of gross motor activities

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							

3.2 2 examples of positive staff/child interactions:

Show interest in boys' child's birds, comfort child who's bee.

5.3 1 example of staff assisting child to use equipment or skill

not observed

7.1 1 example of staff talking about ideas related to play

30. General supervision of children

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.4 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							

3.2 organized toy storage

3 times children

3.1

2 children left inside @ lunch w/ aide. When done eating "are you done? just go on a side" as aide cleans tables - children go to yard unsupervised.

5.1 careful supervision observed

what hurt, fell off saw saw, fell over chair, hurt on side

great job

31. Discipline

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							

5.2 wait time/enough materials

7.2 staff uses activities that encourage children to get along-weekly

32. Staff-child interactions

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							

3.1 responsive & supportive *7.1*

5.1 show warmth *✓*

5.2 show respect-eye contact, listen *✓*

5.3 respond sympathetically to help upset, hurt, angry child *✓*

33. Interactions among children

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
1.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
3.3 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
5.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.1 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							
7.2 <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>							

5.1 staff model good social skills *✓*

5.2 staff help dev. problem solve/conflict resolution skills *✓*

A. Subscale (Items 29 - 33) Score 21

B. Number of items scored 5

INTERACTION Average Score (A ÷ B) 5.40

PROGRAM STRUCTURE

34. Schedule

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/>	Y	N					
3.1 <input checked="" type="checkbox"/>	Y	N					
5.1 <input checked="" type="checkbox"/>	Y	N					
7.1 <input checked="" type="checkbox"/>	Y	N					
3.2 <input checked="" type="checkbox"/>	Y	N					
5.2 <input checked="" type="checkbox"/>	Y	N					
7.2 <input checked="" type="checkbox"/>	Y	N					
3.3 <input checked="" type="checkbox"/>	Y	N					
5.3 <input checked="" type="checkbox"/>	Y	N					
7.3 <input checked="" type="checkbox"/>	Y	N					
3.4 <input checked="" type="checkbox"/>	Y	N					
5.4 <input checked="" type="checkbox"/>	Y	N					
7.4 <input checked="" type="checkbox"/>	Y	N					

5.3 Time - indoor play = 1.51
 Time - outdoor play = 1.33
 Total time - play = 2.84
 5.4 waiting 3 min. or more
 3.2 posted schedule

S = substantial portion of the day

35. Free play

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/>	Y	N					
3.1 <input checked="" type="checkbox"/>	Y	N					
5.1 <input checked="" type="checkbox"/>	Y	N					
7.1 <input checked="" type="checkbox"/>	Y	N					
3.2 <input checked="" type="checkbox"/>	Y	N					
5.2 <input checked="" type="checkbox"/>	Y	N					
7.2 <input checked="" type="checkbox"/>	Y	N					
3.3 <input checked="" type="checkbox"/>	Y	N					
5.3 <input checked="" type="checkbox"/>	Y	N					
7.3 <input checked="" type="checkbox"/>	Y	N					

5.1 Time - free play indoors = 1.51
 Time - free play outdoors = 1.33
 Total time - free play = 2.84
 5.3 many & varied in Activities to score/all opportunities for play

S = substantial portion of the day

36. Group time

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/>	Y	N					
3.1 <input checked="" type="checkbox"/>	Y	N					
5.1 <input checked="" type="checkbox"/>	Y	N					
7.1 <input checked="" type="checkbox"/>	Y	N					
3.2 <input checked="" type="checkbox"/>	Y	N					
5.2 <input checked="" type="checkbox"/>	Y	N					
7.2 <input checked="" type="checkbox"/>	Y	N					
3.3 <input checked="" type="checkbox"/>	Y	N					
5.3 <input checked="" type="checkbox"/>	Y	N					
7.3 <input checked="" type="checkbox"/>	Y	N					

5.1 if one child is not interested track time.
 5.2 half of play activities observed completed in small groups or individually

large - give song - line leader - child pass out bean bags - line down sit where names are placed -

37. Provisions for children with disabilities

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/>	Y	N					
3.1 <input checked="" type="checkbox"/>	Y	N					
5.1 <input checked="" type="checkbox"/>	Y	N					
7.1 <input checked="" type="checkbox"/>	Y	N					
3.2 <input checked="" type="checkbox"/>	Y	N					
5.2 <input checked="" type="checkbox"/>	Y	N					
7.2 <input checked="" type="checkbox"/>	Y	N					
3.3 <input checked="" type="checkbox"/>	Y	N					
5.3 <input checked="" type="checkbox"/>	Y	N					
7.3 <input checked="" type="checkbox"/>	Y	N					
3.4 <input checked="" type="checkbox"/>	Y	N					
5.4 <input checked="" type="checkbox"/>	Y	N					
7.4 <input checked="" type="checkbox"/>	Y	N					

must have IEP

A. Subscale (Items 34 - 37) Score 21

B. Number of items scored 3

PROGRAM STRUCTURE Average Score (A ÷ B) 7.00

PARENTS AND STAFF

38. Provisions for parents

1 2 3 4 5 6 7

parent hand book, orientation, yearly survey

[illegible]

39. Provisions for personal needs

1 2 3 4 5 6 7

	Y	N	Y	N	N/A	Y	N	Y	N
1.1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5.1	<input checked="" type="checkbox"/>	7.1	<input checked="" type="checkbox"/>
1.2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3.2	<input type="checkbox"/>	<input type="checkbox"/>	5.2	<input checked="" type="checkbox"/>	7.2	<input checked="" type="checkbox"/>
			3.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5.3	<input checked="" type="checkbox"/>	7.3	<input checked="" type="checkbox"/>
			3.4	<input type="checkbox"/>	<input type="checkbox"/>	5.4	<input checked="" type="checkbox"/>		<input type="checkbox"/>
			3.5	<input type="checkbox"/>	<input type="checkbox"/>				

40. Provisions for professional needs of staff

1 2 3 4 5 6 7

	Y	N	Y	N	Y	N	Y	N
1.1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3.1	<input checked="" type="checkbox"/>	5.1	<input checked="" type="checkbox"/>	7.1	<input checked="" type="checkbox"/>
1.2	<input type="checkbox"/>	<input type="checkbox"/>	3.2	<input checked="" type="checkbox"/>	5.2	<input checked="" type="checkbox"/>	7.2	<input type="checkbox"/>
1.3	<input type="checkbox"/>	<input type="checkbox"/>	3.3	<input checked="" type="checkbox"/>	5.3	<input checked="" type="checkbox"/>		

41. Staff interaction and cooperation

1 2 3 4 5 6 7 NA

	Y	N		Y	N		Y	N		Y	N
1.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7.3	<input checked="" type="checkbox"/>	<input type="checkbox"/>

42. Supervision and evaluation of staff

	1	2	3	4	5	6	7	NA
Y N								
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>								
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>								
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>								
7.1 <input checked="" type="checkbox"/> <input type="checkbox"/>								
1.2 <input checked="" type="checkbox"/> <input type="checkbox"/>								
3.2 <input checked="" type="checkbox"/> <input type="checkbox"/>								
5.2 <input checked="" type="checkbox"/> <input type="checkbox"/>								
7.2 <input checked="" type="checkbox"/> <input type="checkbox"/>								
5.3 <input checked="" type="checkbox"/> <input type="checkbox"/>								
7.3 <input checked="" type="checkbox"/> <input type="checkbox"/>								
5.4 <input checked="" type="checkbox"/> <input type="checkbox"/>								

43. Opportunities for professional growth

	1	2	3	4	5	6	7
Y N							
1.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
3.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
5.1 <input checked="" type="checkbox"/> <input type="checkbox"/>							
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5.4 <input checked="" type="checkbox"/> <input type="checkbox"/>							

A. Subscale (Items 38 - 43) Score 42

B. Number of items scored 6

PARENTS AND STAFF Average Score (A ÷ B) 7.00

Total and Average Score

	Score	# of Items Scored	Average Score
Space and Furnishings	<u>42</u>	<u>8</u>	<u>5.25</u>
Personal Care	<u>15</u>	<u>5</u>	<u>3.00</u>
Language-Reasoning	<u>17</u>	<u>4</u>	<u>4.25</u>
Activities	<u>49</u>	<u>9</u>	<u>5.44</u>
Interaction	<u>27</u>	<u>5</u>	<u>5.40</u>
Program Structure	<u>21</u>	<u>3</u>	<u>7.00</u>
Parents and Staff	<u>42</u>	<u>6</u>	<u>7.00</u>
TOTAL	<u>213</u>	<u>40</u>	<u>5.33</u>

Early Childhood Environment Rating Scale - Revised

Thelma Harms, Richard M. Clifford, and Debby Cryer

Date of Observation: 5/10/17

Center/School: Pacific Preschool

DAILY SCHEDULE

Time center opens: 8:30 ☒ am ☐ pm Time center closes: 10:30 ☐ am ☒ pm

Total hours of operation = 4 hours 0 minutes

SPD = 1 hours 20 minutes

DAILY SCHEDULE			
Inside	Outside	Time	Event/Activity
8:30	9:10	1:51	free choice arrivals
			outdoors/ some indoors
10:31	10:4		clean-up
10:32			circle
10:40			hw
10:45			made to take link
10:46			lunch
11:13			cleaning/line marking - 11:15 am
	11:18	33	outdoors
	11:51		clean up
11:55	7	12	indoor time / puzzles only
12:01			clean-up
12:06			listening story whole group
12:13			share time
12:16			parent time
12:20			end

6. Space for relaxation & comfort	24. Dramatic play
Total Time = <u>1</u> hours <u>51</u> mins	Total Time = <u>1</u> hours <u>51</u> mins
5. Space for privacy	25. Nature/Science
Total Time = <u>1</u> hours <u>51</u> mins	Total Time = <u>1</u> hours <u>51</u> mins
15. Books & Pictures	26. Math/Numbers
Total Time = <u>1</u> hours <u>51</u> mins	Total Time = <u>1</u> hours <u>51</u> mins
19. Fine Motor	34. Schedules
Total Time = <u>1</u> hours <u>51</u> mins	Total Time = <u>1</u> hours <u>51</u> mins
20. Art	35. Free Play
Total Time = <u>1</u> hours <u>51</u> mins	Total Time = <u>2</u> hours <u>24</u> mins
22. Block Area	
Total Time = <u>1</u> hours <u>51</u> mins	
Total Time = <u>1</u> hours <u>51</u> mins	

Item 38. Provisions for Parents

- A. We, the office, give parents info about the program, fees, schedule, vaccination requirements, and a list of required documents when they express interest in the program.
- B. We have a volunteer sign-up calendar on the sign in board next to the door and parents are also encouraged in the monthly newsletter to sign up to volunteer. We also have a potluck at the beginning of the year on back to school night, to introduce the teachers, our Raising a Reader program, and to encourage parents to meet and sign up on our volunteer list. Parents are also allowed to bring a treat for their child's birthday and we try to have a Preschool parent on our Pacific School Site Council.
- C. We meet parents daily at the door, at greeting time and good-bye time, to communicate. We also encourage parents to call after 12:30 if anything comes up after they have picked their child up from school. They also have the teacher's email addresses if they feel the need to communicate in that form.
- D. We, the Preschool Staff, treat the parents as family and friends, as we are a small community and a preschool on an elementary school. Many families have had siblings attend the preschool so we have had them with us for many years. At this point, we are having the children of previous students now attend our preschool.
- E. Parents are encouraged to visit before enrolling. They make an appointment with the office for a morning visit between 9-10am. They are then welcome to bring their child on a different visit, so the child can see their future classroom. On our sign in board there is a binder with teacher biographies, our discipline philosophy and articles that parents have found useful too.
- F. Each year in late Jan. we hand out a parent survey, asking parents to rate different areas of our program and let us know ways we could improve. We also try to have a parent fill out an ECERS review for us too.
- G. First, we try to have a staff meeting with the parent, including the director, to allow the parent an opportunity to voice their concerns, what ever their nature. We then collaborate in conversation and offer information that could be helpful to their particular situation. We have parenting books in the classroom. We also have info in the office, like 211 flyers for parents to find outside professional help.
- H. We are always open to suggestions from parents on how we could bring something new or different into the program: like a tray of water glasses for the children to pick from when they come in from the big yard, straw under our strawberry plants for better outcomes, and/or a field trip that could be interesting for the children. We also encourage parents to bring things, ideas, and nature into the classroom to share with the children.

Item 39. Provisions for Personal Needs of Staff

- A. The staff takes breaks when needed throughout the day; they walk to the staff room where there is coffee, tea and a comfortable couch to step away from the class for 10-15

minutes. There is a drawer in a file cabinet that is specifically for the staff to put their purses in, so they are not visible or accessible to the children in the program.

- B. Answered in A
- C. Staff has a personal lounge with microwave, hotpot, etc.
- D. No, except for the copy machine and staff info boxes.

Item 40. Provisions for Professional Needs of Staff

- A. There is a telephone in the classroom on the wall next to the door.
 - B. Yes, we have a file cabinet with 4 large drawers we also have cabinets along the wall that are hip height and a full 2 door cabinet that is ceiling height. We also have a long bookshelf that holds items we use on a daily basis like games, 5 day read aloud, etc.
 - C. There are 2 separate small meeting rooms on campus that we use for meetings and conferences when students are present.
-
- A. We have a school office where all the paperwork is handled, and where money is taken and phone calls received and transferred to the classroom. The director has his own separate office in this office space too.
 - B. The classroom is only used when children are not present.
 - C. We have 3 adult size chairs in the classroom, which are used by parents and staff. Then in all of our small office meeting space and staff room, the furniture is all adult size.

Item 41. Staff Interaction and Cooperation

- A. The 2 co-teachers have 30 minutes in the morning and afternoon to discuss the day's activities, how things went and are going, individual children and concerns about family or future curriculum plans.
- B. Every Wednesday, the co-teachers meet for 2 hours.
- C. The co-teachers have worked collaboratively for many years and found that curriculum and classroom arrangement are the strength of one and the other does the DRDP-tech, newsletters, and any other paperwork or outside collaboration and communication with parents, director, fiscal officer and others, like Chris from Praxis, Meghan from Encompass. They also work together in creating new curriculum plans or rearranging the class to meet the needs of the children.
- D. The staff has been encouraged to go to trainings that offer lunch and we have also an occasional potluck with each of us bringing something. Martha, a co-teacher also celebrates staff birthdays with a card and flowers.
- E. The staff has lunch together on occasion locally at Whale City to discuss school away from the school environment. Or, we will have lunch together in the classroom on a Wed.

Item 42. Supervision and Evaluation of Staff

- A. The director, Eric Gross, supervises the staff by stopping by the classroom with a question, or checking in on a frequent basis to answers questions that have arisen about a student or a safety plan, like checking the fire extinguisher. He also brings visitors to the classroom to meet and observe the environment.
- B. Eric Gross comes in on occasion to do an observation without prior notice. He then uses this info for conversation at the monthly staff meeting we have and also for our annual staff evaluation.

- E. Answered in B

- C. Improvement is usually conveyed work of mouth or written email.
- D. No self-evaluations
- E. Formal evaluations are discussed but have not taken place with this new Director who started half way through last year.
- F. Soon to happen

Item 43. Opportunities for Professional Growth

- A. All staff is required to watch a new staff training video. We have had the same staff for over 10 years, so there has been no turnover in so long it's hard to answer this.
- B. The preschool staff meets the second Wed. of each month. We discuss students, concerns of parents or staff, needs of the staff or director to increase enrollment for next year. Changes to the outside environment.
- C. We have a classroom computer and also a bookshelf of books about curriculum and child development including the CA Preschool Curriculum Framework.
- D. Due to money from the QRIS grant the staff was able to attend, with pay, workshops about engaging families in social-emotional competence, CPR and First Aid for the child care provider, Tandy Beal's Learning by Heart.
- E. No requirements
- F. No

The 49th Annual PDK Poll of the Public's Attitudes Toward the Public Schools

**Embargoed until 7
p.m. ET, Monday,
August 28, 2017**

**Academic
achievement
isn't the only
mission**
.....
**Americans
overwhelmingly
support investments
in career preparation,
personal skills.**

Americans speak out on:

- Using public money to support private schools
- Valuing diversity in public schools
- Measuring school quality
- Wrapping support around kids who need it most



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The 49th Annual PDK Poll of the Public's Attitudes Toward the Public Schools

K3

Academic achievement isn't the only mission

Americans want schools to focus on career and personal skills to ensure that students are prepared for life after high school.

K10

Preparing for life after high school

Americans overwhelmingly want schools to do more than educate students academically.

K12

Using public money to support private schools

Substantially more Americans oppose than support school vouchers. Whether parents would use a voucher depends on how much tuition it would cover.

K16

Valuing diversity in public schools

Most parents value racial/ethnic and economic diversity in schools — but they don't believe it's worth a longer commute to school.

K21

Wrapping support around children who need it most

Most Americans say schools should provide wraparound services for students and seek additional public money to pay for them.

K23

Measuring school quality

Parents say standardized tests don't measure what's important to them, and they put such tests at the bottom of a list of indicators of school quality.

K26

Grading the public schools

Public schools get their highest grades from those who know them best: public school parents.

K28

Expecting children to attend college

Most public school parents expect their child to attend college full time, but that may not mean a four-year college.

K31

Methodology

Cover: Tenth graders at MC2 STEM High School fit together their capstone project, which combines art and engineering. Photo by Allison Shelley/The Verbatim Agency for American Education: Images of Teachers and Students in Action.

K8

**Commentary
by PDK CEO
Joshua P. Starr**

Learn more
and join the
conversation at
pdkpoll.org

Academic achievement isn't the only mission

Americans overwhelmingly support investments in career preparation but give a thumbs-down to vouchers, standardized testing.

The three R's alone don't cut it anymore: Americans overwhelmingly want schools to do more than educate students in academic subjects. According to the 2017 PDK Poll of the Public's Attitudes Toward the Public Schools, they also want schools to help position students for their working lives after school. That means both direct career preparation and efforts to develop students' interpersonal skills.

When judging school quality, the public gives much more weight to students' job preparation and interpersonal development than to their standardized test scores, the poll shows. That said, though, Americans do still value traditional academic preparation, especially opportunities for advanced academic studies.

As in past years, the 2017 poll shows little public support for using public money to send children to private schools. The more Americans know about how voucher programs work, the less likely they are to support them or to say they'd participate in them.



These and other results suggest that some of the most prominent ideas that dominate current policy debates — from supporting vouchers to doubling down on high-stakes tests to cutting federal education funding — are out of step with parents' main concern: They want their children prepared for life after they complete high school.

The PDK Poll of the Public's Attitudes Toward the Public Schools is the most trusted source of public opinion data about K-12 education because of its rigor, its depth, and its commitment to capturing all voices and viewpoints. This year, as always, PDK has taken great care to frame poll questions as objectively as possible and to share

the full and unvarnished results. Rather than offering a partial or restricted view of the data, we are committed to allowing the public to speak for itself.

The 49th annual PDK survey is based on a random, representative, 50-state sample of 1,588 adults interviewed by cell or landline telephone, in English or Spanish, in May 2017. For the first time, this year's study also includes a pair of statewide samples — focusing on Georgia and New York — that we cover in separate reports. Langer Research Associates of New York, N.Y., produced this year's poll. For details about the methodology of the 2017 poll, see p. K31.

Key findings of the 2017 poll



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Preparing students for life after high school

The strong emphasis on job preparation is consistent with and expands upon the findings from PDK's 2016 survey, in which fewer than half of respondents said academic preparation should be the main goal of a public school education. (The rest were divided between preparation for work or for citizenship as the top priority.)

This year's survey sharpens the point:

- A vast 82% of Americans support job or career skills classes even if that means students might spend less time in academic classes.
- 86% say schools in their community should offer certificate or licensing programs that qualify students for employment in a given field.

- Eight in 10 see technology and engineering classes as an extremely important or very important element of school quality.
- 82% also say that it is highly important for schools to help students develop interpersonal skills, such as being cooperative, respectful of others, and persistent at solving problems.

These interests complement rather than supplant an interest in academics: 76% of respondents see advanced academic classes as highly important indicators of school quality. Notably, nearly as many say it's also extremely or very important that schools offer extracurricular activities (70%) and art and music classes (71%).

The public offers little support for standardized testing in contrast to the deep interest in testing by policy makers over the last two decades. Less than half of adults (42%) say performance on standardized tests is a highly important indicator of school quality — that includes just 13% who call test scores extremely important. Far more point to developing students' interpersonal skills (39%) and offering technology and engineering instruction (37%) as extremely important.



Using public money to support private schools

Just as the policy focus on standardized tests seems out of step with the American majority so, too, does the emphasis on vouchers. More Americans continue to oppose rather than favor using public funds to send students to private school (52% to 39%). And opposition rises — to 61% — when the issue is described in more detail.

As we have 20 times previously, we asked Americans whether they supported using vouchers to attend private schools. This year, we also asked whether vouchers could be used to attend religious or private schools. When religious schools are mentioned, opposition to vouchers rises sharply among Americans who have no religious affiliation or profess a non-Christian religion.

Other key findings:

- Traditional public schools don't command vast loyalty. If cost and location were not issues, just one-third of parents say they'd pick a traditional public school over a private school (31%), public charter school (17%), or a religious school (14%).
- Only slightly more than half of public school parents (54%) say they'd stick with a public school if they were offered public funds to send their child to a private or religious school. (But that assumes full tuition coverage.)
- If a voucher covered just half of private or religious school tuition, the number of parents who say they'd stick with a public school swells to 72%.
- Just 21% agree that vouchers erode the quality of public schools. Opposition to vouchers seems based on views about the appropriate use of public funds.



Valuing diversity in public schools

Questions on diversity reveal a mix of receptiveness and compunctions. Most parents say they value racial/ethnic and economic diversity in schools — but they're divided on its actual benefits, and interest wanes if it means a longer trip to school.

Seventy percent of parents say they'd prefer to have their child in a racially diverse school, including equal numbers of whites and nonwhites. But other results suggest that some of that may reflect a socially desirable answer rather than one on which individuals are fully convinced or willing to act.

Other key findings:

- A slight majority (55%) say having a mix of students from different racial and ethnic backgrounds in public schools is extremely or very important.
- Blacks (72%) are more likely than Hispanics (57%) and whites (48%) to call racial and ethnic diversity highly important. This view also is nearly twice as prevalent among Democrats as it is among Republicans, and, in statistical modeling, political party affiliation is the strongest predictor for this view.
- Similarly tepid majorities overall say that racially diverse schools produce a better learning environment for white students (51%) or black and Hispanic students (55%). Nearly all the rest say it makes no difference.
- If a racially diverse school is farther away, 57% say they'd prefer to send their child to a closer but less diverse school; 61% of whites say so, as do 52% of nonwhites. Just 25% overall say it's worth the trip.
- Responses on economic diversity are generally similar, though more muted. Fewer parents (61%) say they'd prefer to send their child to a school with a mix of students from different economic backgrounds; less than half (45%) see this as highly important. Comparatively few (20%) say they'd accept a longer commute to a more economically diverse school.



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Wrapping support around children who need it most

Wraparound services — such as mental health services and after-school programs — are receiving increasing attention as schools seek to ensure that students have the full range of supports they need to succeed. Americans generally say that public schools should provide such services to students who don't have access to them somewhere else and that schools should be able to seek additional public funds to do so.

Other key findings:

- Among the services mentioned, those that respondents rate as most important for public schools to provide to students in need include after-school programs (92%) and mental health services (87%), and most by far feel that way strongly.
- Three-quarters of respondents say that schools are justified in seeking additional public funds to pay to provide such services.



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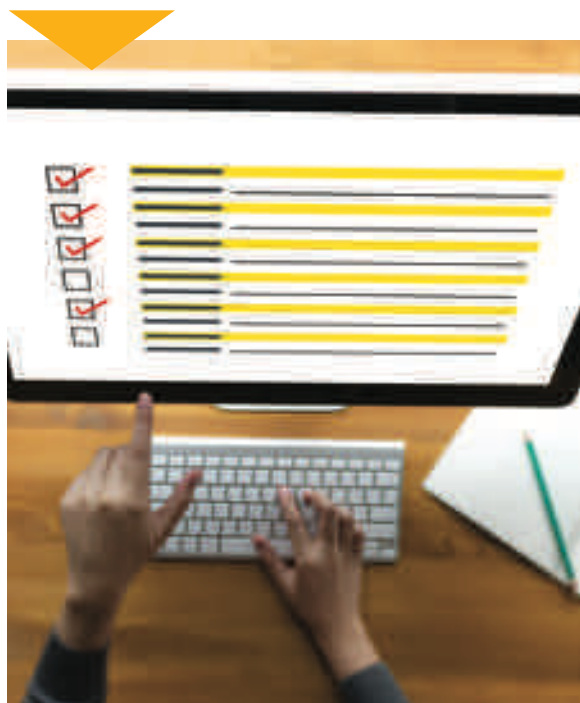
Measuring school quality

Standardized testing, which has driven much of the policy activity in education over the past two decades, draws little support from the public: Just 42% of Americans call performance on standardized tests a highly important indicator of school quality — that includes just 13% who call test scores extremely important. Compare that to the 39% who say it's extremely important for schools to develop students' interpersonal skills and 37% who say offering technology and engineering instruction is extremely important.

Every other potential quality metric tested in this survey far surpasses testing as a measure of school quality: having extracurricular activities, art and music classes, advanced academic classes, technology and engineering classes, and efforts to develop students' interpersonal skills.

Other key findings:

- 58% of public school parents are confident that standardized tests do a good job measuring how well their child is learning, but a mere 19% are very confident of this.
- 49% of public school parents say standardized tests don't measure aspects of their child's education that are important to them personally.
- Although Americans are far more likely to see the development of interpersonal skills as an important indicator of school quality, just 39% are confident that standardized tests can measure these skills. That said, 84% say schools should assess students on their interpersonal skills, and 66% say schools should be held accountable for these test results as well as for academic skill results. Even if skills are imperfectly assessed, these results suggest, accountability still is in demand.



Grading the public schools

As it has for nearly five decades, the 2017 PDK survey repeats its annual assessment of the public schools overall. While results are largely similar to last year's, one item stands out: The proportion of Americans who give their community's public schools an A grade is its highest in more than 40 years of PDK polling. Fifteen percent — one in seven Americans — give their local schools an A, up from 9% a decade ago. That figure has been surpassed just once, in 1974.

Other key findings:

- 49% of Americans give their local public schools an A or B grade, matching its average since 1999. The percentage is even higher — 62% — among public school parents.
- As in previous years, the public schools nationally are graded more severely — 24% of respondents give them an A or B grade. Local public schools are graded more negatively in the nation's most densely populated cities, with ratings rising as population density decreases. Similarly, big city dwellers are least trusting of their state's ability to evaluate their local schools.
- 22% of Americans cite a lack of funding as the biggest problem facing their local schools, similar to the past two years but down from the mid-30s during the aftermath of the economic downturn from 2009 to 2014.

Translate the public's desires into policy

Education leaders play a crucial role by bringing a listening ear plus expertise to the table when policy makers are at work.



By Joshua P. Starr

When I was a school superintendent, I used to remind my team that the community consists mainly of reasonable, if silent, people. Every time an important decision has to be made about educational policy or practice, a vocal minority of parents and other community members will show up at meetings, flood the district office with emails and calls, and maybe even get themselves elected to the school board. But most people just want a clear explanation about what's going on, what you've decided to do, and why. And if you are transparent and forthright — especially when the results aren't positive, a strategy isn't working, or mistakes have been made — they will tend to believe you and trust your judgment.

One of the advantages of a survey like the annual PDK Poll of the Public's Attitudes Toward the Public Schools is that it pulls back the curtain on that silent majority. This year, as in many recent years, the poll showed a wide gap between what the most strident policy makers and reformers are advocating and what the American public actually wants and believes.

School and district leaders are in a unique position to help close that gap. Not only do they hear directly from parents and other community members, but they also have the ear of policy makers, and they can help them translate the public's

JOSHUA P. STARR (@JoshuaPStarr) is CEO of PDK International.

desires into policies that make sense for schools and for kids.

Last year, we learned from the poll that a majority of parents wanted more offerings that would prepare their children for the world of work, even at the expense of honors courses. This year, they seem to be saying that it shouldn't be an either-or decision. Americans recognize that success in the workplace and in life requires people skills as much as academic smarts, and they believe that schools should focus on both.

Unfortunately, most parents don't really know what goes on in school on a daily basis, other than what they gather from the homework that gets sent home or what their teenagers mumble at the dinner table. To help keep them informed, school and district leaders can hold forums and curriculum nights, post materials on the web, host science fairs and art exhibitions, or invite parents to "family Fridays" (as my own children's elementary school used to do). But while such efforts are great, they don't really shed much light on what kids do 180 days of the year for 6.5 hours a day.

the marketplace will try to convince educators that it does have the ability to measure SEL and that policy makers will soon want to use those measures to evaluate teachers. It is imperative that superintendents and school boards resist attempts to misuse a solid theory to support another purpose, much in the way that policy makers have misused value-added measurements.

Superintendents can get ahead of this by implementing measures of SEL that focus on the school as the unit of change and include measures of school climate and culture that lead to positive outcomes for students. For example, schools with a highly collaborative professional culture tend to achieve better outcomes for students; that can be measured with a survey of staff. Or, ask every middle and high school student one question: "Is there one adult in the school who knows you well and has your back?" Answers to that question will tell you a lot about how students feel about their school and is a great entry point into further inquiry about school climate.

The challenge remains: What can principals and superintendents do to ensure that parents truly understand what their kids are learning and how it connects to life after high school?

Beyond improving communication between school and home, public school leaders must move more aggressively to integrate academic skills with the necessary work skills — and do so at scale. How can we help teachers design instructional environments that combine both the academic skills to tackle a complex problem and the skills to work in teams, understand others' perspectives, and persevere? The nascent social-emotional learning movement isn't yet at scale in our schools, but we've seen enough evidence to know the value of incorporating SEL into instruction and finding ways to measure it.

The danger lies with the measurement. This year's poll results tell us that parents not only value the instruction of interpersonal skills; they also want schools to measure the results. I personally have grave concerns about our ability to measure social-emotional learning and use those results for accountability purposes. The public's desire for measurement has significant implications for practitioners and policy makers since the science of such measurement is lagging. I fear that

Superintendents also can point to districts that have done such measurement effectively and encourage policy makers to support these good practices and avoid wandering down a dangerous road toward accountability measures that cause more harm than good.

The PDK poll consistently shows that what the public and parents want at the policy and classroom levels is often not consistent with many of the policies enacted by local, state, and federal lawmakers. Educational leaders can't merely admire the problem; they must proactively be part of the response and the solution. When they wade into the public arena, educational leaders must be mindful that they are responsible for not only teaching children but also teaching adults about the possibilities of public education. That can mean counteracting the views of the majority when those may lead in dangerous directions and protecting the interests of the minority even when those are deemed unpopular. It is a balancing act but suited to those with expertise about what's required for effective teaching and learning. The annual PDK poll is a great place to start that conversation by understanding more precisely what parents are seeking for their schools.



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WHAT AMERICANS SAY ABOUT . . .

Preparing students for life after high school

Fewer than half of Americans in the 2016 PDK survey said the main goal of public education should be to prepare students academically, as opposed to providing work training or citizenship skills. And the desire for more career, technical, or skills-based classes outpaced preference for more advanced academic classes by more than three to one. Those results constituted a wake-up call to educators that the public sees academics, while important, as only part of today's educational mission.

This year's results expand upon those findings, exposing the depth and breadth of public interest in the role of public schools in job and career training.

Among the results, a vast 86% of Americans say public schools should offer classes that award certificates or licenses qualifying students for employment in specific fields; six in 10 feel strongly about it, a high level of intensity in support for such programs.

Nearly as many (82%) say public high schools should offer job or career skills classes in place of academic classes, again demonstrating broad support for jobs-focused education.

Eighty-two percent also see technology and engineering classes to prepare students for careers in those fields as extremely or very important in school quality, placing it in a tie for the top item of six that

were assessed. Alongside it is how well schools help students develop interpersonal skills such as cooperation, respect, and persistence — another outcome essential to success outside the school gates and beyond the realm of traditional academic instruction.

While support for jobs-focused education is uniformly high in the measures described above, there's more differentiation in another question: Fifty-one percent say public high schools in their community should provide more career skills classes than they do now vs. only 4% who say they should offer fewer such classes. The rest either say that the right amount of job or career skills classes are currently available (30%) or express no opinion (15%).



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THE QUESTIONS

- Q1.** Do you think public high schools should or should not offer job or career skills classes if it means that those students spend less time in academic classes?
- Q2.** Do you think public high schools in your community should offer more job or career skills classes than they do now, fewer such classes, or do they offer about the right amount of them?
- Q3.** Do you think public high schools in your community should or should not offer programs in which students can earn a certificate or license that qualifies them for employment in a specific field?

Attitudes toward job/career skills classes

National totals, 2017

	Offer more %	Right amount %	Offer fewer %
All adults	51	30	4

Responses by demographic groups

RACE/ETHNICITY			
Whites	50	31	3
Blacks	60	21	8
Hispanics	49	32	8
HOUSEHOLD INCOME			
<\$100K	54	28	5
\$100K+	44	39	2
AGE			
18-64	53	29	5
65+	42	32	2
GENDER OF CHILD			
Public school parents of boys	64	25	2
Public school parents of girls	49	34	7

Responses by comparison to other questions

Q30. LOCAL PUBLIC SCHOOLS GRADE			
A	39	45	4
B	48	37	4
C/D	61	22	5
F	64	16	1
Q33. EXPECTATION FOR CHILD			
Full-time college	52	32	4
Part- or full-time work	62	27	4
Q24. CONFIDENCE IN STANDARDIZED TESTS			
Very	40	37	11
Somewhat/not so	59	32	2
Not at all	71	12	5

A deeper dive

Support for public high schools offering job or career skills classes, offering technology and engineering classes, and promoting interpersonal skills is broadly based across groups. But differences emerge in support for more such classes. Support peaks at 64% among parents whose oldest child in public school is a boy vs. 49% if it's a girl.

Further, satisfaction with job-related classes relates to views of school quality. Among Americans who say their local public schools are offering the right amount of job or career classes, 64% give those schools an A or B grade for their performance overall. Among those who see a need for more such classes, just 44% offer A or B grades to their local schools.

Views on the reliability of standardized tests also are relevant. Among public school parents who are very confident that standardized tests do a good job measuring learning, 40% favor more jobs-related classes. Among those who are somewhat or not so confident in standardized testing, support for more such classes rises to 59%. And support is 71% among those who aren't confident in standardized tests at all.

In another result — and a logical one — public school parents who expect their child to get a full-time job or go to college part time while also working are more apt to support more job skills classes than parents who expect their child to go to college full time (62% vs. 52%).

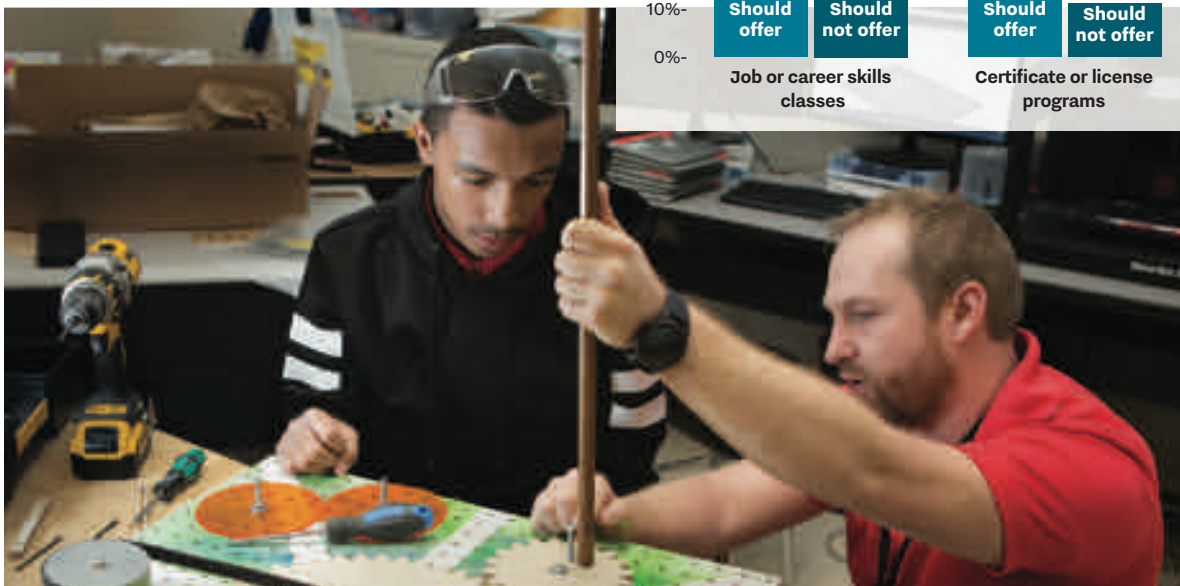
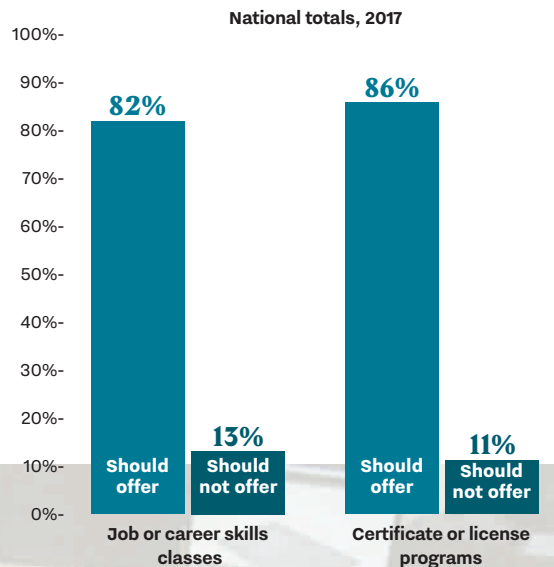
Similarly, although the sample size is too small to make definitive conclusions, the data suggest that public school parents who think their child will get a full-time job after high school, rather than additional schooling, are most apt to favor schools offering job and career classes.

Wanting more job/career skills classes is greater among blacks (60%) than among whites (50%) or

Hispanics (49%). Blacks also are more apt to say that technology and engineering-related classes are extremely important. Support for more jobs classes also is greater among those with household incomes less than \$100,000 than those with higher incomes (54% vs. 44%) and among those younger than 65 than seniors (53% vs. 42%).

Under-65s, less-than-\$100,000 earners, and non-whites are more apt than their counterparts to feel strongly that schools should offer certificate or license programs. Strong support for licensing programs also rises as local school ratings decline — 68% among those who grade their schools a C or lower vs. 55% among those who give them an A or B.

Career-related courses in public high schools



A teacher helps a student mount a pipe on an engineering project. Photo by Allison Shelley/The Verbatim Agency for American Education: Images of Teachers and Students in Action.

WHAT AMERICANS SAY ABOUT . . .

Using public money to support private schools

Substantially more Americans oppose rather than support school vouchers. But the size of that margin depends on how the question is posed, and intentions to use a voucher system depend on how much tuition it covers.

Twenty times since 1993, PDK surveys have asked: “Do you favor or oppose allowing students and parents to choose a private school to attend at public expense?” Asked again this year, 52% of Americans oppose the idea while 39% are in favor, a 13-point gap.

However, this year’s survey also included a more detailed question: “Some people say public funds should be used only to pay for public schools that offer tuition-free education for all students. Others say parents should be able to direct some public funds to any school their child attends, whether public, private, or religious. This would cover the full cost of public school or the partial cost of private or religious schools.”

Given this description, 61% prefer a system that funds public schools only vs. 34% support for the voucher option, a broader 27-point gap. Further, when told that a voucher system either could help public schools by making them compete or hurt them by reducing their funding, preference for only funding public schools rises to 67%, compared to 26% support for vouchers, a 41-point gap.



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THE QUESTIONS

Q4. On another subject, do you favor or oppose allowing students and parents to choose a private school to attend at public expense?

Q5. I have a question about four types of schools. One is traditional public schools. Another is charter schools, which are publicly funded but run outside of the public school system. The third is parochial or religious schools. And the fourth is private schools. Imagine you could send your child to any one of these four kinds of schools, and cost and location were not an issue. All things equal, which would you pick . . . public, charter, religious, or private?

Q6. As far as you are aware, are there any charter, religious, or private schools in your community where your child could go or not?

Q7. I have a question about how public funds for education should be spent. Some people say public funds should be used only to pay for public schools that offer tuition-free education for all students. Others say parents should be able to direct some public funds to any school their child attends, whether public, private, or religious. This would cover the full cost of public school or the partial cost of private or religious school. Which of these do you prefer?

The striking difference in the two main questions is not chiefly informed by a sense that vouchers would make public schools worse; only 21% hold this view, while 34% think they'd make them better, and 37% expect no effect. (That said, support for vouchers, naturally, is lowest among those who say they would make public schools worse and highest among those who say they'd make them better.)

Instead, increased opposition appears to relate to including religious schools in the more detailed question. The first question only mentions using public funds for private schools, while the second version references funding private or religious schools. As detailed below, opposition to vouchers increases most sharply with the new wording among non-Christians.

The role of cost

The results suggest that if cost were not an issue, public schools would lose students. In that hypothetical, 34% of parents say they would send their child to a public school, but 31% would choose a private school, 17% a charter school, and 14% a religious school.

In response to a separate question, a slim majority of public school parents (54%) say that if they had a choice to send their child to a private or religious school using public funds, they would still send their child to a public school. But, of course, cost is a factor: If the voucher were to cover just half of private or religious school tuition, then the proportion of parents who say they would stick with public schools rises to 72%. Local school quality also matters. In statistical modeling, public school parents who give higher grades to local schools are less likely to send a child to a nonpublic school when only half-tuition coverage is provided.

Q8. Some say allowing public funds to go to any school would improve public schools by making them more competitive; others say this would hurt public schools by reducing their funding. Given those views, which do you prefer?

Q9. Say parents in your community could use public funds to send their children to either public, private, or religious schools. Public schools would receive funding only for students who continue to attend them. Do you think this would make your local public schools better, make them worse, or make no difference in their quality?

Support for vouchers

National totals, 2017

	Use for private school		Use for any school	Use only for public school
	Favor %	Oppose %	%	%
All	39	52	34	61

Responses by demographic group

RACE/ETHNICITY				
Whites	35	55	34	61
Nonwhites	46	46	34	61
AGE				
18-29	48	39	33	62
65+	34	57	33	60
HOUSEHOLD INCOME				
<\$100K	40	52	35	61
\$100K+	31	62	31	67
RELIGION				
Christian	40	52	39	56
Non-Christian	38	51	23	73
POLITICAL PARTY				
Democrats	31	58	26	67
Republicans	46	46	50	48
Independents	42	50	32	64
POLITICAL LEANING				
Liberals	30	63	24	73
Moderates	41	51	29	64
Conservatives	47	44	50	47

Responses by comparison to other questions

Q5. ALL ELSE EQUAL WOULD SEND CHILD TO:				
Public/charter school	37	53	28	67
Private/religious school	47	48	52	45
Q30. LOCAL PUBLIC SCHOOLS GRADE				
A/B	35	56	33	63
C/D	46	50	36	62
F	51	34	42	51

Percentages may not equal 100 due to rounding.

Q10. If you were offered public funds to send your child in public school to a private or religious school instead, do you think you probably would keep them in public school, or would you probably send them to a private school or to a religious school?

Q11. What if the money this program made available paid no more than half of the private or religious school tuition, and you had to make up the rest — in that case do you think you probably would keep your child in public school, or would you probably send them to a private or religious school?



Past PDK poll questions have used the term “parochial or church-related schools” to refer to religious schools. A split-sample test conducted before fielding this year’s full survey found no significant difference between the two, so the more inclusive term was used this year.

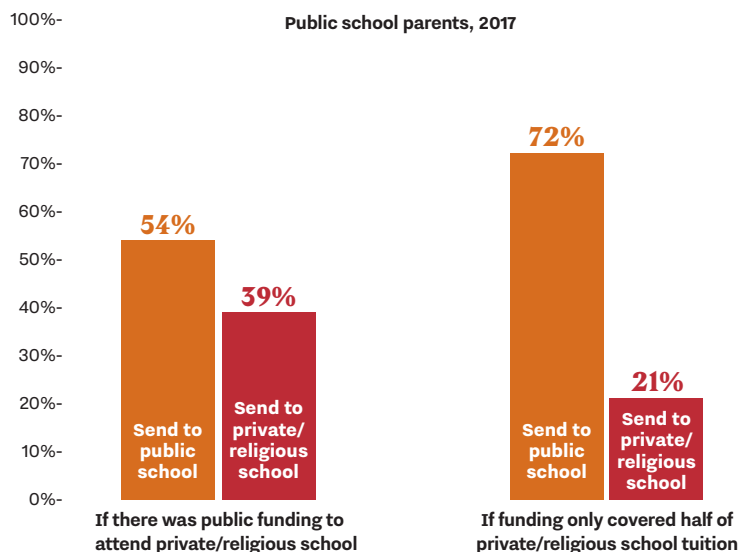
Where would you send your child?

A deeper dive

There are profound differences among groups in views on school vouchers. Political partisanship and ideology are key factors, as are ratings of the quality of local public schools. And mentioning that religious schools would be eligible for voucher funding brings religious identity strongly into the mix.

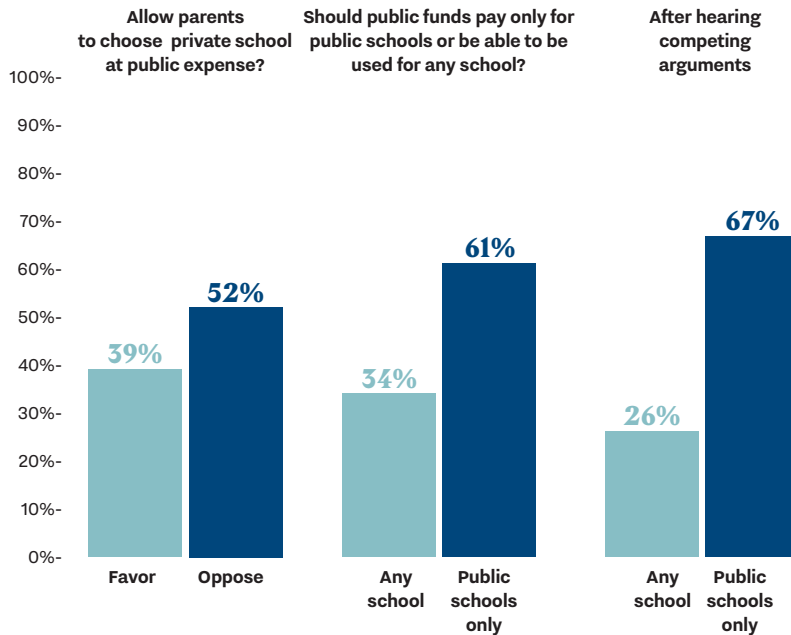
When only funding for private schools is mentioned, Christians and non-Christians react similarly, with 52% and 51% opposing vouchers, respectively. In the question noting that vouchers would fund both private and religious schools, views among Christians are similar (opposed by 56%), while 73% of non-Christians oppose the practice. (Non-Christians comprise 32% of the adult population in this survey, including 26% with no religious affiliation and 6% with a different religious identity.)

In terms of partisanship and ideology, support for using public funds for private schools is 15 points higher among Republicans than Democrats, and 17 points higher among conservatives than liberals. These gaps increase to 24 and 26 points, respectively, in the more detailed question.



Vouchers: Public education fund allocation

National totals, 2017



Views across the two questions hold essentially stable among Republicans and conservatives, while opposition rises sharply among Democrats, independents, liberals, and moderates. The shifts are striking: Preference for funding public schools only rises from a 27- to a 41-point margin among Democrats, from an 8- to a 32-point margin among independents, from a 33- to a 49-point margin among liberals and from a 10- to a 35-point margin among moderates.

Again, religion seems to be a key factor: Republicans and conservatives are more apt than other Americans to be Christians, by 27 points compared with Democrats and 22 points compared with liberals. In statistical modeling controlling for other demographic characteristics and selected attitudes, including partisanship and ideology, being a non-Christian is significantly associated with opposition to vouchers when religious schools are mentioned but not in the question that references only private schools. Being a non-Christian is significantly associated with opposition to vouchers when religious schools are mentioned but not when only private schools are included.

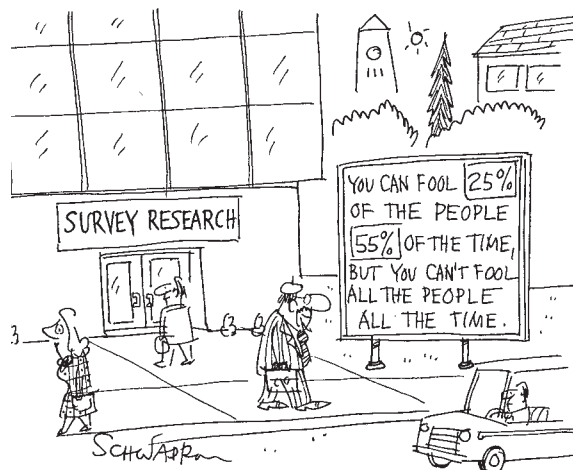
Reactions also differ by factors such as race/ethnicity, income, age, and urban status. Nonwhites split evenly on vouchers when only private schools are mentioned but oppose them by a 27-point margin when religious schools are included. Whites are about equally negative in both cases, by 20- and 27-point margins, respectively.

The margin of opposition to vouchers grows by 38 points among young adults and by 14 points among people in less-than-\$100,000 households using the more detailed question, while holding essentially steady among seniors and among top-income Americans.

Parents who would send their child to a traditional public school or a public charter school even if a voucher program were available are more likely to support using public funds for public schools only (67%). By contrast, and not surprisingly, those who would send their child to a private or religious school are less likely to favor using public funds only for public schools (45%).



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Percentages may not equal 100 due to rounding.

WHAT AMERICANS SAY ABOUT . . .

Valuing diversity in public schools



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Parents of a school-aged child see racial and economic diversity in the classroom as positives in general — but fewer are persuaded of their importance or practical value, and most don't see school diversity as worthy of a longer commute.

Seven in 10 parents overall say they would rather see their child attend a school where the student body is racially diverse, with 49% feeling that way strongly. However:

- Fewer (55%) say it's very or extremely important

that schools have a mix of students from different racial and ethnic backgrounds — with sharp racial divisions in this view.

- Just more than half say that such a mix of students improves the learning environment.
- But only one-quarter of parents say that they'd like their child to attend a racially diverse school and that they'd accept a longer commute to do it.

Results are similar on economic diversity, albeit

THE QUESTIONS

Q12a. How important is it to you that the public schools in your community have a mix of students from different racial/ethnic backgrounds? Is this extremely important, very important, somewhat important, not so important, or not important at all?

Q12b. How important is it to you that the public schools in your community have a mix of students from different economic backgrounds? Is this extremely important, very important, somewhat important, not so important, or not important at all?

Q13. Do you think having a mix of students from different racial and ethnic backgrounds makes the learning environment better, worse, or the same for:

- a.** White students
- b.** Black and Hispanic students

Q14. Do you think having a mix of students from different economic backgrounds makes the learning environment better, worse, or the same for:

- a.** Students from poor families
- b.** Students from middle-income families
- c.** Students from higher-income families

more muted: Sixty-one percent of parents say they would rather their child attend a school where the student body is economically diverse, with 36% feeling that way strongly. But fewer than half call this highly important (45%) or think it improves the learning environment. And only 20% both desire economic diversity and say they'd accept a longer commute for their child to obtain it.

The perceived importance of diversity

The poll reveals stark divisions on the perceived importance of racial and ethnic diversity in public schools. Blacks, Democrats, and liberals value diversity most highly, as do those who also value economic diversity. Seventy-two percent of black parents say that having a mix of students from different racial and ethnic backgrounds is extremely or very important, declining to 57% of Hispanics and 48% of whites. This gap is even wider between Democrats (70%) and Republicans (38%), with independents in between. Liberals (72%) and conservatives (43%) differ widely as well. In statistical modeling, political party affiliation consistently is the strongest predictor of this viewpoint (controlling for demographics, political ideology, and attitudes about school quality). Parents living in the South are 16 points more likely than those in the Northeast to rate racial and ethnic diversity in the schools as very or extremely important, and those in the West are more apt than those in the Northeast or Midwest to find such diversity extremely important (35% vs. 20% and 21%, respectively). These regional differences hold up in statistical modeling before controlling for the importance of different aspects of school quality. Perceptions of the level of racial and ethnic diversity in one's community also play an important role in predicting the view that diverse schools are



Importance of a racially and ethnically diverse student body

National totals, 2017

	Extremely/very important %	Somewhat important %	Not so/not at all important %
All parents	55	18	22

Responses by demographic group

RACE/ETHNICITY			
Whites	48	22	25
Blacks	72	15	13
Hispanics	57	13	24
POLITICAL PARTY			
Democrats	70	16	10
Independents	56	20	18
Republicans	38	20	39
POLITICAL LEANING			
Liberals	72	10	10
Moderates	60	27	12
Conservatives	43	17	36
REGION			
Northeast	45	22	26
Midwest	47	23	29
South	61	18	16
West	59	14	20

important. There are no significant differences by gender, age, or income once these perceptions are taken into account. There's also a very strong connection between support for economic and racial diversity. Ninety percent of those who say economic diversity is highly important say the same about racial diversity, compared with 35% of those who say economic diversity is just somewhat important, and just 19% of those who say it's not so important or not important at all.

Percentages may not equal 100 due to rounding.



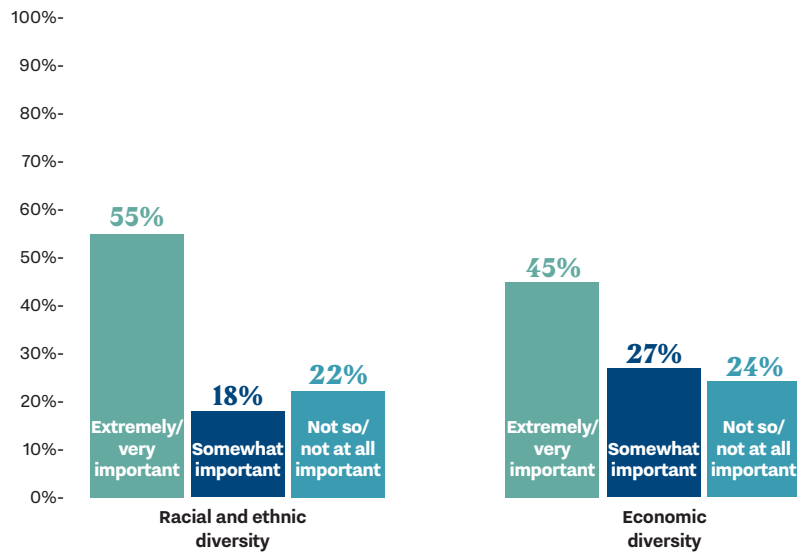
- Q15. All else equal, would you rather have your child attend a school where most of the students are of the same race or where the student body is racially diverse? Do you feel that way strongly or somewhat?
- Q16. What if your child had to commute farther than they do today to get to a more racially diverse school — would you prefer a closer but less diverse school or a farther away but more diverse school?
- Q17. All else equal, would you rather have your child attend a school where most of the students are of the same economic background or where the student body is economically diverse?



- Q18. What if your child had to commute farther than they do today to get to a more economically diverse school — would you prefer a closer but less diverse school or a farther away but more diverse school?
- Q19a. How diverse is your own community in terms of the racial/ethnic backgrounds of people living there? Would you say very diverse, somewhat diverse, not so diverse, or not diverse at all?
- Q19b. How diverse is your own community in terms of the economic backgrounds of people living there? Would you say very diverse, somewhat diverse, not so diverse, or not diverse at all?

Importance of diversity in public schools

Parents of school-age children, 2017



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Having racial/ethnic and economic diversity in schools appeals to parents — but interest wanes if it means a longer trip to school.



Diversity improves the learning environment for students who are . . .

National totals, 2017

	Poor %	Middle income %	Higher income %
All parents	48	41	42
Responses by demographic group			
HOUSEHOLD INCOME			
<\$50K	39	35	36
\$50-100K	53	46	45
\$100K+	60	51	51
RACE/ETHNICITY			
Whites	51	42	42
Blacks	56	56	52
Hispanics	33	26	28
POLITICAL PARTY			
Democrats	54	48	46
Independents	53	43	45
Republicans	35	32	32
POLITICAL LEANING			
Liberals	61	54	53
Moderates	50	42	41
Conservatives	41	34	37

Effect on the learning environment

The number who call racial and ethnic diversity highly important (55%) is very similar to the numbers who say such diversity improves the learning environment: Fifty-five percent see it as a positive for black and Hispanic students, 51% for white students.

There's a great deal of overlap: Among those who say this kind of diversity is highly important, 72% also say it improves the learning environment for minority students, and 68% say it improves the learning environment for white students. This drops to 17% for both groups among those who see racial and ethnic diversity as less important or not important at all.

Saying that racial and ethnic diversity in public schools improves the learning environment for black and Hispanic students peaks among college graduates (68%), those who expect their child to go to college full time (63%), and those earning at least \$50,000 a year (62%). Results are generally similar on views of the learning environment for white students.

In the sharpest racial/ethnic difference, Hispanics are much less likely than whites or blacks to say that racial diversity improves the learning environment for white students: Just 33% of Hispanics feel this way, compared with 59% of blacks and 51% of whites. In terms of the learning environment for minority students, Hispanics are numerically less likely than whites and blacks to say diversity helps, but this difference does not reach statistical significance.

Preferring a racially diverse school peaks among blacks (78%), compared with 61% of Hispanics and 70% among whites. And 62% of blacks feel this way strongly, compared with 45% of whites and 44% of Hispanics. Blacks also are most likely to say they'd accept a longer commute for a more diverse school: 41% do so vs. 23% of whites and 17% of Hispanics.

In political terms, moderates are most likely to prefer a racially diverse student body — 81% say so, compared to 71% of liberals and 64% of conservatives.

Differences by party identification and ideology widen on strong preferences for one's child to attend a racially diverse school. Fifty-nine percent of Democrats and 51% of independents feel this way vs. 32% of Republicans. So do 56% of liberals and 57% of moderates, compared with 39% of conservatives.

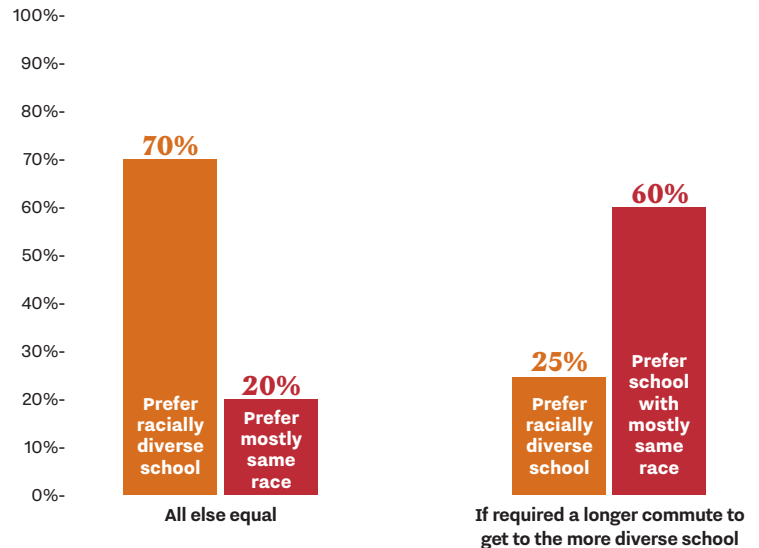
More Democrats (36%), liberals (36%), and moderates (31%) express commitment to this goal, saying they'd accept a longer commute for a more diverse school. That compares with 23% of Republicans, 21% of independents, and 18% of conservatives.

Economic diversity

Economic diversity has somewhat less of a constituency; 45% of parents see this as extremely or very important. About half (48%) say having students from different economic backgrounds makes the learning environment better for students from poor families. Somewhat fewer (41%) say such a mix makes the learning environment better for middle-income

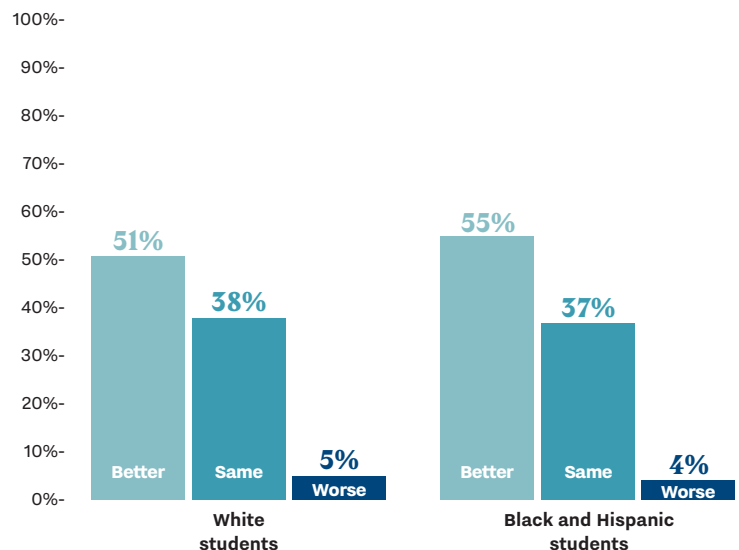
Preference for racial diversity

Parents of school-age children, 2017

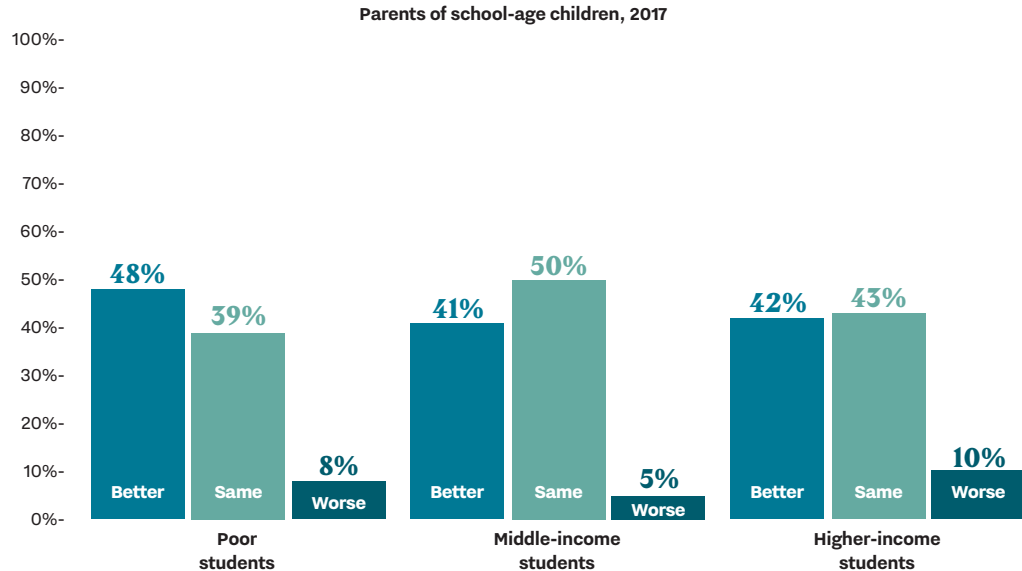


Effect of racial diversity on the learning environment

Parents of school-age children, 2017



Effect of economic diversity on the learning environment



students, and about as many see a benefit to higher-income students (42%).

As with racial/ethnic diversity, there are differences in views by ideology, political partisanship, and race/ethnicity. Family income also plays a role: About half of parents with incomes less than \$100,000 call economic diversity highly important; this falls to 37% of those in the \$100,000+ bracket (which comprises 22% of all parents).

Fifty-eight percent of liberals and 48% of moderates see economic diversity as highly important, compared with 36% of conservatives. In statistical modeling controlling for other factors, ideology is the strongest predictor of this view, just as it's the strongest predictor of seeing racial/ethnic diversity as important. Partisanship is relevant as well.

One additional gap is notable: Hispanic parents are much less likely than others to say that having a mix of students from different economic backgrounds makes the learning environment better for students. Just 26% to 33% of Hispanic parents say economic diversity improves the learning environment for poor, middle-income, or higher-income students, compared with 42% to 51% of white parents and 52% to 56% of black parents.

There are no differences among income groups in views on attending an economically diverse school, but other gaps emerge. One is regional: A low of 49% in the Northeast prefer an economically diverse school, compared with 58% in the South, 60% in the Midwest, and a peak of 74% in the West.

As expected given their lack of confidence in economic diversity improving the learning environ-

ment, Hispanics (47%) are less likely than whites (63%) or blacks (65%) to prefer sending their child to an economically diverse school. And while whites and blacks don't differ in initial preference, blacks again are more apt to accept a longer commute.

Democrats, liberals, and moderates again are more likely than Republicans and conservatives to strongly prefer that their child attend an economically diverse school. Forty-eight percent of liberals, 46% of Democrats, and 42% of moderates feel this way vs. 24% of Republicans and 25% of conservatives. (It's 36% among independents.) And commitment again peaks among liberals; when considering the commute, two-thirds of moderates who had previously preferred diversity opt for a closer but less diverse school, compared with 44% of liberals.

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WHAT AMERICANS SAY ABOUT . . .

Wrapping support around children who need it most

Americans express high or very high levels of support for public schools providing wraparound services to students who don't have access to them elsewhere. That peaks at a near-unanimous 92% who favor after-school programs, often a victim of budget cuts, yet a godsend to working parents.

Eighty-seven percent also support schools providing mental health services to students who can't get this help somewhere else, and 79% support offering general health services in such cases. Support for dental services trails, though it is a still considerable 65% support. Moreover, strong support for these services also is substantial, ranging from 48% to 77%.

Further, 76% of Americans say schools that offer

such services are justified in seeking additional public funding to pay for them.

Funding

In terms of seeking public funding to pay for such services, support peaks among liberals (88%), Democrats (85%) and about eight in 10 in other groups — adults under 40, those who give public schools nationally A or B grades, urbanites, and those with household incomes less than \$50,000.

Notably, funding support reaches majorities, albeit smaller ones, among their counterparts — those who call racial or economic diversity unimportant (53% and 55%), and 65% to 70% of strong conservatives, Republicans, rural residents, those who give public schools a failing grade nationally, \$100,000+ earners, and seniors.



THE QUESTIONS

Q20. Some public schools may offer something called wraparound services that are intended to give students support to succeed at school. For each one I name, please tell me if you think this is something public schools should or should not provide to students who don't have access to the service somewhere else. First, how about health services? Dental services? Mental health services? After-school programs?

Q21. Do you think schools that provide these additional services are or are not justified in seeking additional public funds to pay for them?

Strong support for wraparound services

National totals, 2017

	After-school %	Mental health %	Health %	Dental %
All	77	76	66	48

Responses by demographic group

POLITICAL PARTY

Democrats	84	84	77	59
Republicans	70	68	49	31
Independents	77	76	67	47

POLITICAL LEANING

Liberals	82	84	77	57
Moderates	76	74	63	45
Conservatives	71	71	58	41
Somewhat cons.	72	75	61	42
Very cons.	71	65	54	38

RACE/ETHNICITY

Whites	74	70	58	39
Nonwhites NET	84	87	78	62
Blacks	85	87	83	67
Hispanics	81	88	80	67

AGE

18-29	83	88	82	51
65+	68	58	49	36

HOUSEHOLD INCOME

<\$50K	79	80	71	53
\$100K+	72	64	53	39

TYPE OF COMMUNITY

Urban	80	77	72	55
Suburban	76	76	67	45
Rural	77	76	54	40

EDUCATION

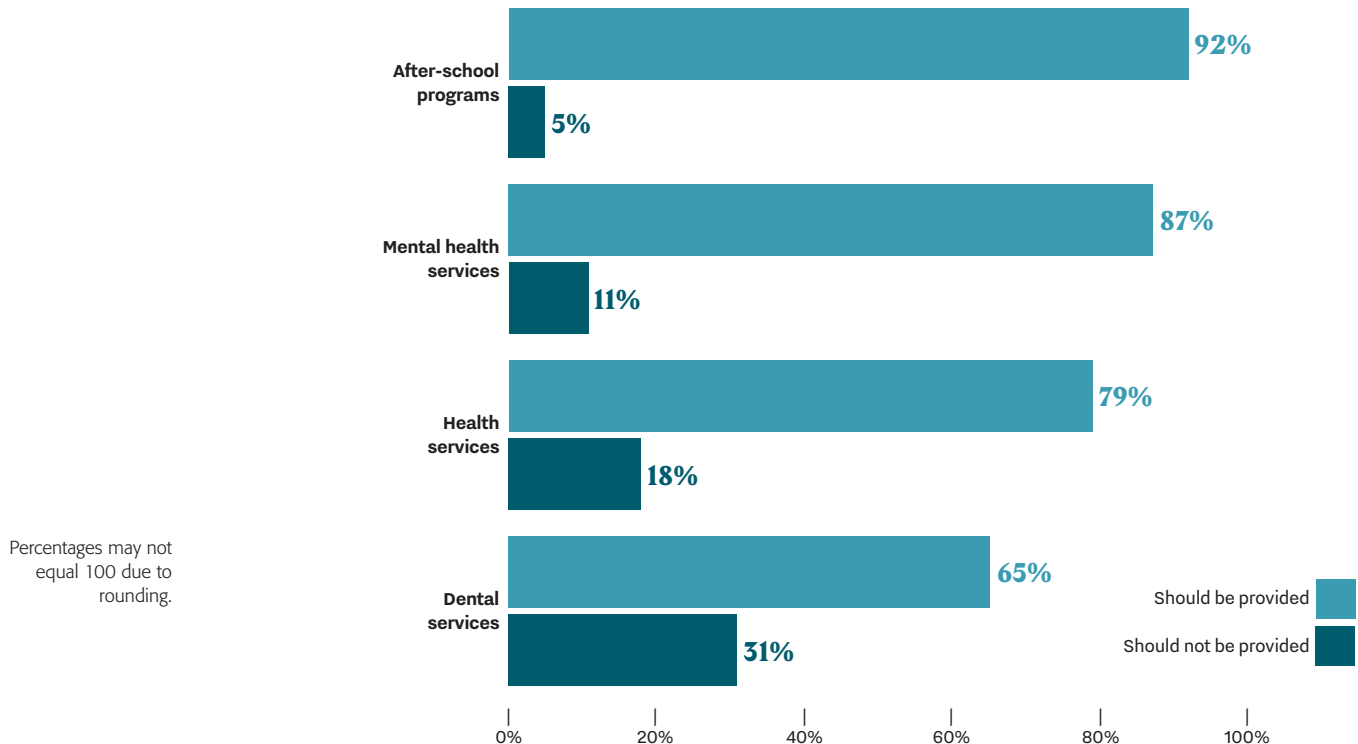
College graduates	76	71	60	39
Nongraduates	78	79	68	52



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Support for wraparound services

National totals, 2017



Three-quarters of adults feel strongly that public schools should provide mental health services to students who don't have access to them elsewhere.

In statistical modeling, aside from supporting the services themselves, education is the strongest predictor of saying that asking for extra public funding is justified, while being Republican, or having a child in public school stand out as predictors of saying it's unjustified.

A deeper dive

Support for all four wraparound services assessed in the survey was computed using a 1-4 scale, with an average overall score of 3.43 — quite high. Scores are highest among young adults, Democrats, liberals, nonwhites, and those with lower incomes and less education. In statistical modeling, income, and race/ethnicity emerge as the strongest predictors of support for these services, holding other factors constant.

Among individual items, three-quarters overall strongly feel that public schools should provide mental health services to students who don't have access to them elsewhere. Strong support is highest (84% to 88%) among under-30s, nonwhites, Democrats,

and liberals, while it's lowest — but still substantial — among seniors (58%), those in \$100,000+ households (64%), strong conservatives (65%), and Republicans (68%).

A similar 77% overall strongly support providing after-school programs, but there's less variation among groups, indicating a broader base of support for this service.

Two-thirds strongly support providing health services, peaking among blacks (83%) and under-30s (82%), and bottoming out among seniors and Republicans (both 49%), those in \$100,000+ households (53%), and strong conservatives and rural residents (both 54%).

Fewer than half (48%) feel strongly that dental services should be provided. Strong support tops out among blacks and Hispanics (67%) followed by 57% to 59% among Democrats, parents, and liberals; it hits lows among those in \$100,000+ households (28%), Republicans (31%), and 36% to 39% of seniors, strong conservatives, those with a college degree, and whites.

WHAT AMERICANS SAY ABOUT . . .

Measuring school quality

This year's survey makes clear the public's substantial skepticism toward standardized testing. Consider:

- Student performance on standardized tests ranks last — by a very wide margin — among six indicators of school quality tested in PDK's study.
- Among public school parents, fewer than six in 10 are very or somewhat confident that standardized tests measure how well their child is learning, including just 19% who are very confident that this is the case.
- Again, fewer than six in 10 (57%) say their state does a very or somewhat good job evaluating the quality of their local schools, including just 14% who say their state does a very good job of this. Such assessments typically rely in large part on test scores.
- Fewer than half (46%) are very or somewhat confident that standardized tests measure "the things about your child's public school education that are most important to you personally," including just 17% who are very confident of this.

THE QUESTIONS

Q22. For each item I name, please tell me how important it is in school quality — extremely important, very important, somewhat important, not so important, or not important at all.

- a. How well students do on standardized tests
- b. How well the school helps students learn skills like being cooperative, respectful of others, and persistent at solving problems
- c. Having advanced academic classes
- d. Having art and music classes
- e. Having extracurricular activities
- f. Having technology and engineering classes to help students prepare for careers in those fields

Q23. As far as you are aware, how good a job does your state do when it evaluates the quality of public schools in your community — does it do this very well, somewhat well, somewhat poorly, or very poorly?

Q24. Thinking of the standardized tests your child in public school takes, how confident are you that these tests do a good job measuring how well your child is learning? Are you very confident

of that, somewhat confident, not so confident, or not confident at all?

Q25. Do you think that standardized tests do or do not measure the things about your child's public school education that are most important to you personally? Do you feel that way strongly or somewhat?

Q26. In addition to being assessed on their academic performance, do you think students should or should not also be assessed on skills such as being cooperative, respectful of others, and persistent at solving problems?

Q27. How confident are you that standardized tests can do a good job measuring how well students have developed skills such as being cooperative, respectful of others, and persistent at solving problems — are you very confident that standardized tests can do a good job measuring these things, somewhat confident, not so confident, or not confident at all?

Q28. In addition to being held accountable for student test scores on academic skills, do you think public schools should or should not also be held accountable for student test scores on these other skills?



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The results on school quality are illustrative. Eight in 10 Americans see the extent to which schools help students develop interpersonal skills — such as cooperation, respect, and persistence — as extremely or very important in school quality. As many say the same about schools offering technology and engineering classes to help students prepare for careers in those fields.

Three-quarters see the opportunity to take advanced academic classes as a highly important factor in school quality. And seven in 10 say the same about both extracurricular activities and art and music classes, areas in which many budget-strapped schools cut back.

Compare these to the number who see student performance on standardized tests as highly important: 42%. That's 28 to 40 points fewer than say the same about art and music classes, extracurriculars, advanced academics, career-focused technology and engineering classes, and the development of students' interpersonal skills.

The single most important item was computed by adding those who picked just one item as extremely important with those who picked multiple items as extremely important and then were asked to pick the top one. The result: Thirty-six percent rate helping students learn interpersonal skills as the single most important item in school quality, followed by having technology and engineering classes, 25%. Last on the list, again, is student performance on standardized tests, at just 6%.

In statistical modeling, lacking confidence in standardized tests is a predictor of rating them as less important in school quality. As noted, just 19% are very confident in these tests, 39% are somewhat confident, while four in 10 express little or no confidence in them.

Confidence is lower in the ability of standardized tests to measure students' interpersonal skills; just 39% are very or somewhat confident in this. (There's a pronounced racial/ethnic difference — 60% of Hispanics and 54% of blacks are confident that standardized tests can measure interpersonal skills, vs. 32% of whites.) Even so, 84% overall say such testing should be undertaken, and 66% say schools should be held accountable for the scores (peaking among men, noncollege graduates, lower-income adults, and Hispanics). These results suggest that accountability is in demand, even if the measurement is imperfect.

A deeper dive

Some groups are more apt than others to rate standardized tests as an important marker of school quality; these include nonwhites, noncollege graduates, conservatives, and those with household incomes of less than \$50,000 a year.

Considering other indicators of school quality:

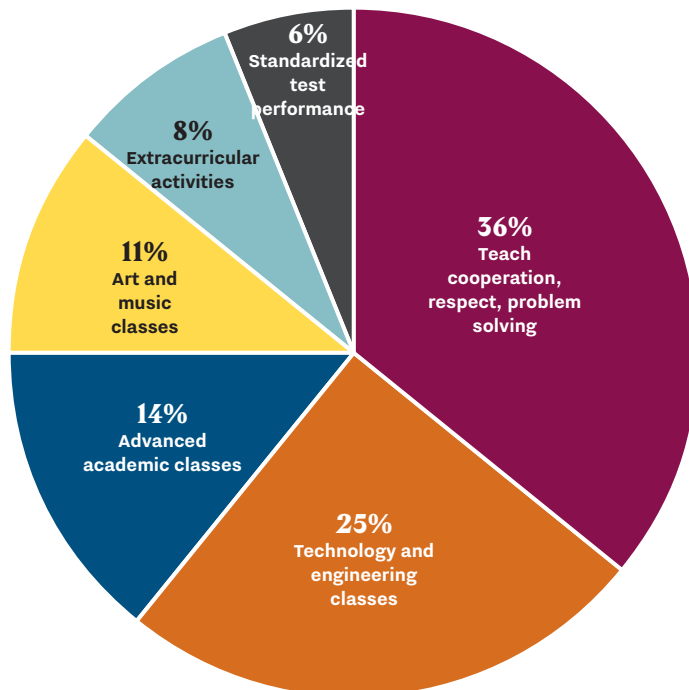
- Blacks are more likely than whites to rate each of four



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Most important factor in school quality

National totals, 2017





Aspects of school quality

National totals, 2017

	Extremely/very important %	Somewhat important %	Not so/not at all important %
Interpersonal skills	82	12	4
Technology & engineering classes	82	15	2
Advanced academic classes	76	19	2
Art & music classes	71	23	5
Extracurricular activities	70	25	4
Standardized tests	42	31	24

Percentages may not equal 100 due to rounding.

metrics as highly important; in addition to standardized tests, these are extracurricular activities, advanced academic classes, and technology and engineering classes. Hispanics, for their part, are most apt to rate developing interpersonal skills as highly important in school quality, though it's high across the board — 89% of Hispanics and 80% of whites and blacks alike.

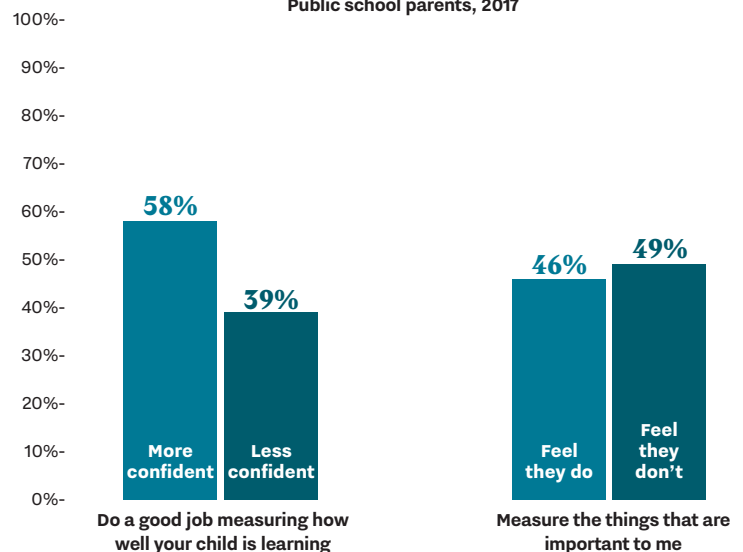
- Women, Democrats, and liberals are more likely than their counterparts to see helping students learn interpersonal skills as highly important, and to see art and music classes as highly important to school quality. Liberals (84%) also are more apt than conservatives (77%) or moderates (70%) to see advanced academic classes as highly important.

Confidence in standardized tests, for its part, is tied to how well people grade public schools nationally; 70% of those who give the schools an A or a B are very or somewhat confident vs. 39% of those who give the schools a D or an F. It's similar, but less pronounced, with local school grades.

In statistical modeling, confidence in standardized tests is most strongly predicted by the grade one gives the local public schools as well as by seeing tests as an important factor in school quality.

What standardized tests measure

Public school parents, 2017



WHAT AMERICANS SAY ABOUT . . .

Grading the public schools

The survey offers this good news for public schools: They're most popular by far among those who know them best.

That conclusion stems from some of the PDK survey's most long-standing questions. Sixty-two percent of public school parents give the public schools in their community an A or B grade, compared with far fewer nonparents (45%). When parents grade their own child's public school, A or B grades go even higher, to 71%. (Twenty-two percent overall have a child in a public school.)

Forty-nine percent give the schools in their own community A or B grades. That includes 15% A's, the highest on record in surveys asking this question since 1974 when the response was 18%. While not significantly different from the past few years, it's advanced from 9% in 2007, a six-point gain in local school ratings in the past decade.

About one-quarter (24%) give public schools nationally an A or B (with no difference between parents and all adults). The 25-point gap between ratings of schools in one's own community and schools nationally is consistent with more than three decades of PDK poll results.

There's no contradiction in the gap. Awareness of

a few poor schools can diminish the ratings of all schools together, driving down scores nationally while leaving local scores far better.

Local schools are less well-rated in more densely populated areas. In the 10 most concentrated counties covered in the survey, 36% give their local schools an A or B grade. That rises to 44% in the next 40 counties by population density and 50% in all other, less-densely populated counties. (Similarly, just 46% in the most densely populated counties say their state evaluates local schools effectively, rising to 53% in the next tier of counties and 59% in those more sparsely populated.)

Differences by socioeconomic status persist. Americans with household incomes of \$100,000 or more are significantly more likely than those with lower incomes to give high marks to their community's schools (60% vs. 46%). And parents in the top income category are even more positive about their own child's school, with 84% awarding A or B grades; the same applies to parents who are college graduates, a close correlate of income, also at 84%.

Biggest problem

Since 1969, the poll's first question has been about the biggest problems facing the local public schools. As has been the case since 2002, the most common answers referred to lack of funding, cited by 22%



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THE QUESTIONS

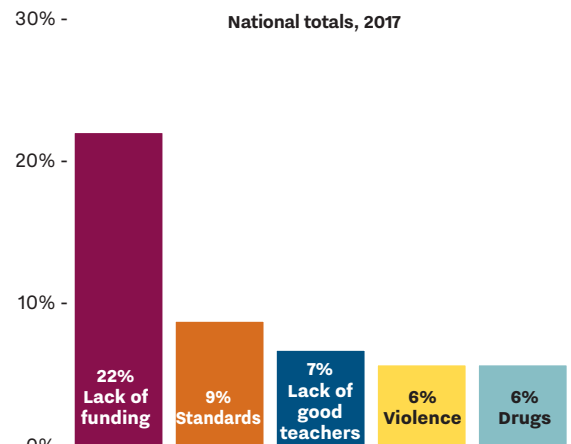
Q29. What do you think are the biggest problems facing schools in your community?

Q30. Students are often given the grades of A, B, C, D, and Fail to denote the quality of their work. Suppose the public schools themselves in your community were graded in the same way. What grade would you give the public schools here — A, B, C, D, or Fail?

Q31. How about the public schools in the nation as a whole? What grade would you give the public schools nationally — A, B, C, D, or Fail?

Q32. Using the A, B, C, D, Fail scale again, what grade would you give the school your oldest child attends?

Biggest problems facing community schools



The number of Americans who give their community's public schools an A grade is its highest in more than 40 years of PDK polling.

this year. But that's down from an average of 34% from 2009 to 2014, in the aftermath of the Great Recession.

In this open-response question, participants are able to volunteer anything they consider a problem facing their community's schools. So, while 22% may seem small, when compared to responses on many other questions in this poll, having this many respondents name the same problem is substantial.

There continues to be a wide margin between financial concerns and other issues, with all other answers in the single digits, led by items such as educational quality and standards, teacher quality, school violence, and drug use.

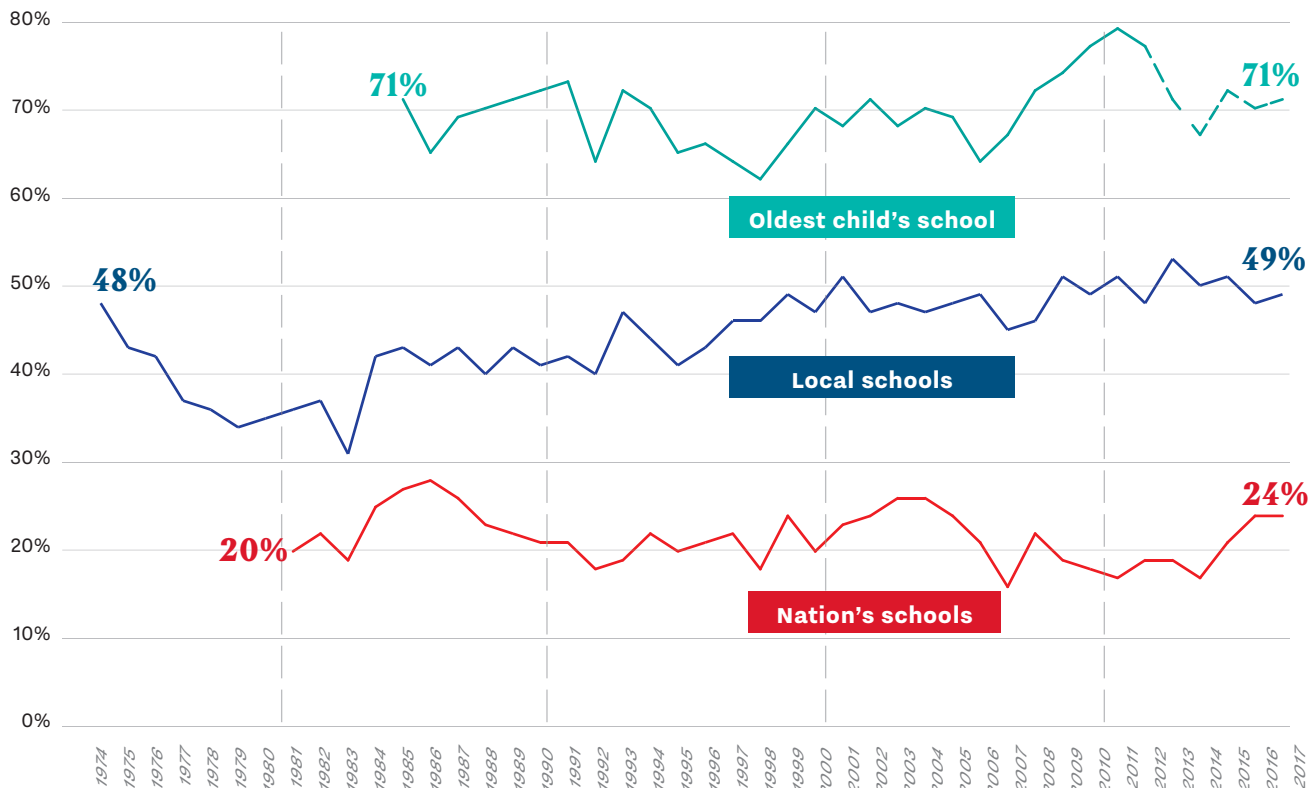
Funding is not a problem exclusive to less well-regarded schools. Twenty percent of those who give A grades to schools in their community cite funding as a top problem, as do 26% of those who give B's and 23% of those who give their schools C's and D's.

Seeing funding as a top problem peaks among college graduates, Democrats, liberals, and those with



A and B grades for public schools

National totals, 1974-2017



\$100,000+ incomes, with about one-third of each group citing it as a big issue. Those without a college degree, Republicans, conservatives, and lower earners are less likely to cite it.

Failing schools

When it comes to underperforming schools, Americans made clear in last year's PDK poll that they would rather see a school stay open and improve than start from scratch — 84% vs. 14%, with fairly consistent results across groups.

But who's responsible for that decision? In this year's study, 48% say the local school district should decide what to do with a school that has had failing test scores for a number of years, rather than the state education agency (32%) or the governor (15%).

Support for keeping decision-making power local

— a common feature of public attitudes — is higher among public school parents than nonparents (53% vs. 47%). Fifty-two percent of both liberals and conservatives prefer local decisions.

Nonwhites, those without college degrees, those with lower incomes, and adults younger than 50 are more likely than their counterparts to support giving the power to the governor, with the largest gap by income. Just 5% of those who make \$100,000 or more say the governor should make the decision, compared with 20% of those earning less than \$50,000.

As for state control, statistical modeling shows that having a child in public school and saying that extra-curriculars and advanced academics are important aspects of school quality are all negatively associated with preferring that the state education agency make decisions about failing schools.

WHAT AMERICANS SAY ABOUT . . .

Expecting children to attend college

Most public school parents (61%) expect their child to attend college full time, while 22% expect a mix of part-time study and part-time work, and 7% expect their child to seek a full-time job after high school. These expectations match parents' own preferences.

That 61% figure looks quite reasonable: The U.S. Bureau of Labor Statistics reported last spring that about six in 10 2016 high school graduates were enrolled full time in colleges and universities in fall of that year.

But going to college doesn't necessarily mean attending a four-year college. Fewer than half of public school parents (47%) expect their child to enroll in a four-year college full time. An additional 14% expect their child to enroll in a two-year college or a vocational-technical school, or they're unsure what they'll do.

Further, only one-third of the 22% of public school parents who expect their child to work part time and study part time expect that their child will be enrolled in a four-year college. Another one-third say it'll be a two-year college, 14% say vocational-technical, and as many are unsure.

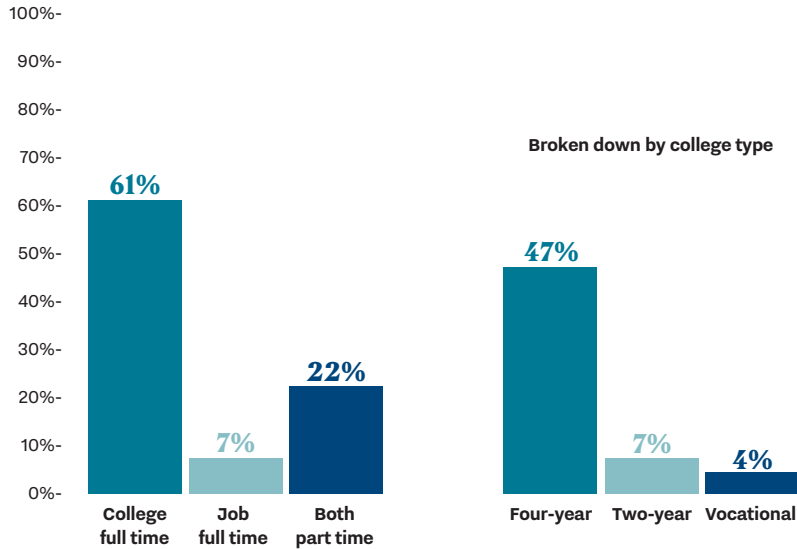


THE QUESTION

Q33. What do you think your oldest child in public school is most likely to do after high school: Go to college full time, look for a full-time job, look for part-time work and study part time, or something else?

Expectations for oldest child after high school

Public school parents, 2017



A deeper dive

Socioeconomic status is a major factor in expectations for postsecondary education. Seventy-seven percent of college-educated public school parents say their child will attend college full time, compared with 52% without a college degree. Thirty-six percent of parents without a college degree instead expect their child to work and study part time, or work full time vs. just 12% of college-educated parents.

Means also are a critical component. Expectations for full-time college attendance rises with income, from 47% among public school parents with household incomes less than \$50,000 to 66% among those in the \$50,000 to \$100,000 bracket and 80% in \$100,000+ households. By contrast, 41% in the lower-income range expect their child to work and study part time or work full time vs. 23% in the middle bracket and 10% in top-income households.

Expectations also differ by race and ethnicity. Sixty-four percent of white public school parents expect their child to attend college full time, compared with 57% of blacks and 47% of Hispanics. Among Hispanic parents, just as many (48%) expect their child to work and take college classes at the same time or to work full time (38% and 10%, respectively).

There are other gaps in these expectations. More suburban public school parents anticipate that their child will go to a four-year college full time (57%) than parents who live in urban areas (45%) or rural areas (38%). Public school parents of girls are more likely to say their child will go to college full time than are parents of boys (67% vs. 55%).



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Expectations of public school parents

Public school parents, 2017

	Full-time enrollment in college, any type %	Full-time enrollment in college 4-year %
All	61	47
Responses by demographic group		
EDUCATION		
College graduates	77	70
Nongraduates	52	35
HOUSEHOLD INCOME		
<\$50K	47	28
\$50K-\$100K	66	54
\$100K+	80	70
RACE/ETHNICITY		
Whites	64	53
Blacks	57	40
Hispanics	47	31
TYPE OF COMMUNITY		
Urban	59	45
Suburban	66	57
Rural	61	38
GENDER OF CHILD		
Parents of girls	67	55
Parents of boys	55	39
Responses by comparison to other questions		
Q30. LOCAL PUBLIC SCHOOLS GRADE		
A	70	59
B	62	48
C or lower	54	41

The PDK poll doesn't stop here

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Follow us on Twitter & Facebook

- Stay up to date on new reviews about the poll
- Learn plans for next year's 50th anniversary celebration of the PDK poll

March 2018

Researchers will have access to the complete dataset for the 2017 poll at the Roper Center for Public Opinion Research.

Methodology

The 2017 PDK poll on education was designed, managed, analyzed, and reported by Langer Research Associates of New York, N.Y., in consultation with PDK. All results described in this report were tested for statistical significance.

Langer Research Associates is a charter member of the Transparency Initiative of the American Association for Public Opinion Research. The full questionnaire and topline results for this survey are available at pdkpoll.org. After six months, researchers will have access to the complete dataset through the Roper Center for Public Opinion Research.

The 2017 PDK poll was conducted via the SSRS Omnibus, a national, random-digit-dialed telephone survey conducted by SSRS of Glen Mills, Pa.

The SSRS Omnibus consists of about 1,000 random-sample telephone interviews per week, 600 conducted via cell phones and 400 via landline phones, with a minimum of 35 interviews in Spanish. Calls are made each Wednesday to Sunday or Friday to Tuesday to a fully replicated, stratified, single-stage RDD sample of landline telephone households and randomly generated cell phone numbers designed to represent the adult population of the United States. Phone numbers received up to four call attempts in a five-day period.

Within each landline household, interviewers ask to speak with the youngest adult male or female at home. Cell phone interviews are conducted with the adult answering the phone.

Data are weighted via a multistage process, first correcting for unequal probabilities of selection depending on the number of adults in the household and the nature of telephone service in use, then applying a poststratification adjustment to correct for systematic nonresponse using known demographic parameters. The sample undergoes iterative proportional fitting ("raking") to match the most recent March Supplement of the U.S. Census Bureau's Current Population Survey by age (by gender), education, race/ethnicity, marital status, population density, and Census region (by gender). Respondents' telephone status (cell phone only, landline only or mixed user) is included in the rake, based on the most recent estimates from the U.S. Centers for Disease Control's National Health Interview Survey.

Interviews for the national PDK poll were conducted across seven waves of the SSRS Omnibus, the first among a random sample of the national population, the rest to collect additional interviews of blacks, Hispanics, and parents of school-age children. In all, 1,588 adults were interviewed May 4-21, 2017, including 636 parents of school-age children, 297 black respondents, and 289 Hispanics. Oversampled groups were weighted to their estimated share of the population, including parents overall and by racial/ethnic group.

The SSRS Omnibus is used by a wide range of business, media, academic, and foundation clients, including researchers from more than a dozen universities; organizations such as the Kaiser Family Foundation, the National Alliance for Hispanic Health, and the Christopher and Dana Reeve Foundation; and media outlets including *The New York Times*, CBS News and ABC News. For further information, see <http://ssrs.com/omnibus/>.

Results of the national poll have a margin of sampling error of plus or minus 3.5 percentage points for all adults, 5 points for parents of school-age children and 5 points for parents of public school children. These calculations include each survey's design effect due to weighting.

Note: The order of the questions published in this supplement does not reflect the order in which these questions were asked during the polling. The actual questionnaire is available at pdkpoll.org.

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Embargoed until 7 p.m. ET, Monday, August 28, 2017

At pdkpoll.org

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- Link to the PDK poll archives (requires member log-in)
- Follow links to news coverage and national commentary
- Read commentaries from leading educators



Pacific Elementary School District
June 30, 2017
GASB 68 Calculations and Schedules
FORM DEBT

	Ending Balance June 30, 2016	Unaudited Balance July 1, 2016	Audit Adjustments/ Restatements	Audited Balance July 1, 2016	Increases	Decreases	Ending Balance June 30, 2017	Amounts Due Within One Year
Governmental Activities:								
General Obligation Bonds Payable	-	-	-	-			-	
State School Building Loans Payable	-	-	-	-			-	
Certificates of Participation Payable	-	-	-	-			-	
Capital Leases Payable	-	-	-	-			-	
Lease Revenue Bonds Payable	-	-	-	-			-	
Other General Long-Term Debt *	-	-	-	-			-	
Net Pension Liability	-	-	-	946,925	-	258,103	688,822	
Net OPEB Obligation	-	-	-	-			-	
Compensated Absences Payable	-	-	-	-			-	
Governmental activities long-term liabilities	-	-	-	946,925	-	258,103	688,822	

The District's Form DEBT above includes only amounts for which Robertson & Associates was engaged to assist the District with preparation.

TRUE

- I certify that these are complete and accurate balances as related to certain liabilities of the District.
In regards to the assistance provided by Robertson & Associates, CPAs for the preparation of Form Debt, we have:
- Made all management decisions and performed all management functions.
 - Designated an individual with suitable skill, knowledge, and/or experience, to oversee the services.
 - Evaluated the adequacy and results of the services performed.
 - Accepted responsibility for the results of the services.

Name, Title Eric Huro, Superintendent/Principal

Date 9/12/17

Pacific Elementary School District Integrated Pest Management Plan

This template meets the Healthy Schools Act requirement for an Integrated Pest Management (IPM) plan. An IPM plan is required if a school district uses pesticides.

Contacts

Pacific Elementary School District
School District Name

50 Ocean St. Davenport, CA 95017
Address

Eric Gross

831-425-7002

egross@pacificesd.org

IPM Coordinator

Phone

Email

IPM Statement

It is the goal of the Pacific Elementary School District to implement IPM by focusing on long-term prevention or suppression of pests through accurate pest identification, by frequent monitoring for pest presence, by applying appropriate action levels, and by making the habitat less conducive to pests using sanitation and mechanical and physical controls. Pesticides that are effective will be used in a manner that minimizes risks to people, property, and the environment, and only after other options have been shown ineffective.

IPM Team

In addition to the IPM Coordinator, other individuals who are involved in purchasing, making IPM decisions, applying pesticides, and complying with the Healthy Schools Act requirements, include:

Name & Title	Role in IPM Program
Eric Gross, Superintendent/Principal	Policy
Emelia Miguel, Food Services Director	Purchasing, Food Safety
Dolores Perez de Diaz, Custodian	Cleaning

Pest Management Contracting

- ☒ Pest management services are contracted to a licensed pest control business. Pest Control Business' name: Terra X Pest Services
- ☒ Prior to entering into a contract, the school district has confirmed that the pest control business understands the training requirement and other requirements of the Healthy Schools Act.

Pest Identification, Monitoring, & Inspection

Pest identification is done by: District Staff and Terra X Pest Services

Monitoring and inspecting for pests and conditions that lead to pest problems are done regularly by District Staff and Terra X Pest Services and results are communicated to the IPM Coordinator. Specific information about monitoring and

inspecting for pests, such as locations, times, or techniques are available from the IPM Coordinator.

Pests and Non-Chemical Management Practices

The Pacific Elementary School District has identified the following pests and routinely uses the following non-chemical practices to prevent pests from reaching the action level:

Pest	Remove Food	Fix Leaks	Seal Cracks	Install Barriers	Physical Removal	Traps	Manage Irrigation	Other
Rats	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Yellow Jackets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Gophers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Predators
Ants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Weeds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Termite	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Chemical Pest Management Practices

If non-chemical methods are ineffective, Pacific Elementary School District will consider pesticides only after careful monitoring indicates that they are needed according to pre-established action levels and will use pesticides that pose the least possible hazard and are effective in a manner that minimizes risks to people, property, and the environment.

Pacific Elementary School District expects the following pesticides (pesticide products and active ingredients) to be applied during the year. (This list includes pesticides that will be applied by district staff or licensed pest control businesses):

Name	Active Ingredient	Concentration	EPA Reg. #
Terad Blox ®	Cholecalciferol	0.075%	12455-106
Yellow Jacket Trap	Heptyl Butyrate	18.9%	84565-6-49407
Bleach	Sodium Hypochlorite	6%	70271-13

Healthy Schools Act

☒ The Pacific Elementary School District complies with the notification, posting, recordkeeping, and all other requirements of the Healthy Schools Act. (Ed. Code §17608-17613, 48980.3; Food & Agriculture Code §13180-13188)

Training

Every year, district employees who make pesticide applications receive the following training prior to pesticide use:

- ☐ Pesticide specific training (Title 3 Code of Regulations §6724)
- ☒ School IPM training course approved by the Department of Pesticide Regulation (Ed. Code §16714; Food & Agriculture Code §13186.5).

Submittal of Pesticide Use Reports

- ☒ Reports of all pesticides applied by district staff during the calendar year, except pesticides exempt from HAS recordkeeping, are submitted to the Department of Pesticide Regulation at least annually, by January 30th of the following year, using the form provided at www.cdpr.ca.gov/schoolipm (Ed. Code §16711)

Notification

The Pacific Elementary School District has made this IPM plan publicly available by the following methods:

- ☒ This IPM plan can be found online at: www.pacificesd.org
- ☐ This IPM plan is sent to all parents, guardians, and staff annually.

Review

This IPM plan will be reviewed (and revised, if needed) at least annually to ensure that the information provided is still true and correct.

Date of next review: 9/19/17

I acknowledge that I have reviewed this IPM plan and it is true and correct.

Signature: Eric Gross Date: 9/19/17

These pesticides are exempt from all Healthy Schools Act requirements, except for the training requirement:

1. Products used in self-contained baits or traps
2. Gels or pastes used as crack and crevice treatments
3. Antimicrobials
4. Pesticides exempt from US EPA registration (Ed. Code §17610.5)

**MEMORANDUM OF
UNDERSTANDING**

Between the

(School District)

And the

**SANTA CRUZ COUNTY
SUPERINTENDENT OF
SCHOOLS**

**Regarding
DATA SHARING SERVICES**

This **Memorandum of Understanding ("MOU")** is entered into this **th day of September 2017**, by and between the SANTA CRUZ COUNTY SUPERINTENDENT OF SCHOOLS ("SCCOE"), and the SCHOOL DISTRICT ("LEA" and collectively, "Parties").

WHEREAS, SCCOE and the LEA are entering into this MOU in order to facilitate and acknowledge the mutual sharing of data and integration between data management systems, as appropriate to improve efficiencies, establish responsibilities and fee structure between Parties; and

WHEREAS, the Parties wish to protect the privacy of pupil records, and to comply with any applicable privacy statutes, including FERPA, AB 1584 and SOPIPA; and

WHEREAS, the purpose of this MOU is to set forth the rights and responsibilities of SCCOE and LEA with respect to data collected or retained by the LEA and/or by SCCOE.

NOW THEREFORE, in consideration of the terms and conditions hereof, including the recitals, the Parties agree as follows:

1. Specific Agreement and Rate: The terms and conditions of this MOU govern all occasions on which data sharing occurs between the SCCOE and the LEA during the term of this Agreement.
2. SCCOE Responsibilities: SCCOE shall help ensure Data available can only be viewed or accessed by parties legally allowed to do so, and as agreed upon by LEA.
3. LEA Responsibilities: LEA shall provide data extracts or permission access from the LEA's student information or other systems in order for the SCCOE to provide services. Data extracts will be provided electronically by the LEA to SCCOE.
 3. (i) The LEA shall designate those individuals who can: (a) Transmit data to SCCOE; (b) Request Release of data to the LEA or to third parties; or (c) Request extracts or data analysis to the LEA's data. The Data provided by the LEA shall include data relevant to the purpose of this MOU or specific system requirements.
 3. (ii) LEA shall be responsible for determining who has access to system. LEA shall also be responsible for determining and communicating to SCCOE the roles and responsibilities of each person with said access, including the person who is responsible for maintaining

the account.

4. Applicable Law: The sharing of Data under this MOU will from time to time include the collection and maintenance by the SCCOE of educational records that contain personally identifiable information on students and/or staff of the LEA. SCCOE is bound by the same regulations and laws for access and management of this Data, and will conform to all legal requirements. SCCOE and the LEA agree that the disclosure of information under this MOU complies with the requirements of Education Code sections 49076 and 49076.5, as amended by AB 733 and A B 1584 , the Family Educational Rights and Privacy Act ("FERPA") (20 U.S.C. § 1232g; 34 CFR Part 99, as amended), Health Insurance Portability and Accountability Act of 1996 ("HIPPA"), Student Online Personal Information Protection Act ("SOPIPA") (California Business and Professions Code section 22584), and other state and federal laws and regulations regarding educational records.

Both Parties understand that certain federal and state programs and laws, including the free and reduced lunch program and laws governing the provision of special education services, have additional legal requirements for data security, and both Parties agree to maintain full compliance with such requirements. Without limitation to the foregoing, SCCOE and the LEA additionally agree that aggregated (non-individually identifiable) data may be reported upon or shared as allowable by law.

5. Ownership of Data: SCCOE and the LEA agree that the LEA will continue to maintain ownership of its source data. SCCOE agrees that it will not alter the LEA's source data without explicit authorization from the LEA, and is not responsible for any errors therein. SCCOE shall not be responsible for the type or quality of the data provided by the LEA, and SCCOE makes no warranty as to the Data itself. The LEA understands that though SCCOE may notify it of issues it discovers with the source data, the LEA is responsible for any corrections required to its own data or will authorize SCCOE to make explicit change(s). The LEA acknowledges that accurate reports rely upon accurate source data being maintained by the LEA. Each party owns or controls its data systems and the work product generated by such systems.
6. Prohibited Use of Data: Except as otherwise permitted by the terms of this Agreement, SCCOE shall not use the data supplied to it in an unauthorized manner. Specifically, SCCOE shall not sell or release student data, nor enable or permit third parties to engage in targeted advertising to students or to build student profiles unrelated to the purposes contemplated by this Agreement.
7. Data Security: Both Parties agree to maintain appropriate security protocols in the transfer or transmission of any data, including ensuring that data may only be viewed or accessed by Parties legally allowed to do so. SCCOE shall maintain all data obtained or generated pursuant to the Agreement in a secure computer environment and not copy, reproduce or transmit data obtained pursuant to this Agreement except as necessary to fulfill the purpose of data requests by the LEA. SCCOE shall provide the LEA with contact information for the person at SCCOE who the LEA may contact if the LEA has security concerns or questions. Where applicable, SCCOE will require unique account identifiers, user names and passwords that must be entered each time user signs in
8. Data Breach Notification: Upon becoming aware of any unlawful or unauthorized access to Student and/or Staff Data stored on Equipment used by SCCOE or in facilities used by SCCOE, SCCOE will take the following measures:

8. (i) Promptly notify the LEA of the suspected or actual incident, including the type of data

subject to the unauthorized access.

8.(ii) Promptly investigate the incident and provide the LEA with detailed information regarding the incident, including the identity of the affected users, and the estimated date of the breach.

8.(iii) Assist the LEA in notifying either the student or their legal guardian, and take commercially reasonable steps to mitigate the effects and to minimize any damages resulting from the incident,

9. Outside Agencies:

9. (i) Additionally, the LEA and SCCOE may have the periodic needs to share data, as legally allowed, with university and social science/education researchers for academic purposes to allow researchers to collaborate with the LEA and SCCOE or to perform relevant research studies. SCCOE shall notify the LEA in writing of the following: (1) The identity of the researchers of organizations to whom the data will be transmitted; (2) Provide contracts when requested, which shall include provisions binding the researcher to the terms of this MOU; and (3) the types of data to be transmitted; and (4) the manner in which the data shall be de-identified or aggregated.

9.(ii) SCCOE agrees that no data will be made accessible to any such agency for any purpose other than those limited to the data required and relevant to the program's services, and only under conditions allowed by law.

9.(iii) SCCOE may be required by subpoena or other lawfully issued order to divulge student data to law enforcement or other reviewing agency. When permitted by the requesting agency, SCCOE shall provide the LEA with notice of the request and types of information requested. Both SCCOE and the LEA have periodic needs to share student data, as legally allowed, with public agencies (including the California Department of Education) needing access to such data to provide services to students. SCCOE and the LEA understand that the sharing of data for use in such systems will greatly streamline the process of getting important services to students.

10. Independent Contractors: Both Parties may engage the services of outside professionals in the course of administration, development or technical support of data systems. Any such professionals will be bound at all times by the same confidentiality and security requirements which are applicable to any data within the Parties' systems, and by state and federal law governing such access.

11. Indemnification/Liability: SCCOE and the LEA agree to mutually indemnify against claims against their respective agencies as a result of any or all actions, claims, damages and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors or omissions of the other party. The Parties further agree that each shall not be held liable for any special, consequential, indirect or incidental damages incurred as a result of this agreement. SCCOE shall be held harmless for any claims or lawsuits arising out of the release of information pursuant to a request by the LEA that is in conformity with the procedures set forth in this MOU. The LEA specific assignments pursuant to an Attachment to this MOU may be subject to specific indemnification clauses contained within the attachments to this MOU.

12. Severability: If any provision of this MOU is determined by a court to be invalid, unenforceable or otherwise ineffective, that provision shall be severed from the rest of this Agreement, and the remaining provisions shall remain in effect and enforceable.

13. Term of the Agreement: This MOU may be periodically or annually updated to incorporate changes if required upon mutual agreement of the Parties. LEA understands that this agreement is part of an effort to standardize data sharing and management between SCCOE and all districts it serves, and as such, every Effort will be made to maintain a common agreement across all agencies. Notwithstanding the foregoing, this MOU shall terminate five (5) years after the effective date above.
14. Termination: Either Party may terminate this MOU upon ninety (90) days' written notice. SCCOE certifies that Student Data shall not be retained or available to SCCOE upon expiration of the term of this MOU. SCCOE shall work with LEA for the orderly transfer and disposition of Student Data. SCCOE shall also destroy or return to the LEA all Student Data obtained, pursuant to this MOU when such Student Data are no longer required for the MOU, or within a reasonable time.
15. Dispute Resolution: In the event of a dispute between any party to this MOU, the parties shall attempt to resolve their disputes informally, in discussions involving the decision- makers for each of the parties. If these discussions are not successful, the parties shall retain a mediator to resolve the dispute with the mediation to be held within 90 days of the date the dispute arises. If mediation is not successful, either party shall have the right to bring the dispute before the Santa Cruz County Superior Court.

IN WITNESS WHEREOF, the Parties agree to this Memorandum of Understanding to be executed by their duly authorized officers in the County of Santa Cruz, State of California.

**SANTA CRUZ COUNTY
SUPERINTENDENT OF SCHOOLS**

**SCHOOL DISTRICT
ADDRESS
CITY, ZIP**

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Dated: _____

Dated: _____

Attachment 1

Santa Cruz County Office of
Education Data Sharing Contact
List
(Please complete and return with
MOU)

District Name: _____

Executive Contact:

Name:	_____	Email Address:	_____
Title:	_____	Phone Number:	_____

Assessment Contact:

Name:	_____	Email Address:	_____
Title:	_____	Phone Number:	_____

CALPADS Contact:

Name:	_____	Email Address:	_____
Title:	_____	Phone Number:	_____

Student Information System Contact:

Name:	_____	Email Address:	_____
Title:	_____	Phone Number:	_____

