

CENTER JOINT UNIFIED SCHOOL DISTRICT

www.centerusd.k12.ca.us

Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well-rounded education, and being active citizens of our diverse community.

BOARD OF TRUSTEES REGULAR MEETING

◆ Dudley Elementary School - Multipurpose Room
8000 Aztec Way, Antelope, CA 95843

Wednesday, March 3, 2010 - 6:00 p.m.

STATUS

- I. CALL TO ORDER & ROLL CALL - 5:30 p.m.
- II. ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION
 - 1. Conference with Labor Negotiator, George Tigner, Re: CSEA and CUTA
- III. PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION
- IV. CLOSED SESSION - 5:30 p.m.
- V. OPEN SESSION - CALL TO ORDER - 6:00 p.m.
- VI. FLAG SALUTE
- VII. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION Info/Action
- VIII. ADOPTION OF AGENDA Action

♪ **STUDENT PERFORMANCE:** The Dudley Elementary School Band, under the direction of Anne Merdinger, will be performing.

- IX. **STUDENT BOARD REPRESENTATIVE REPORTS** (3 minutes each) Info
 - 1. Center High School - Christine Sung
 - 2. McClellan High School - Deanna Gonzales
 - 3. Antelope View Charter School - Raymond Houston
 - 4. Global Youth Charter School - Prentice Wysingle

Note: If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Superintendent's Office at (916) 338-6409 at least 48 hours before the scheduled Board meeting. [Government Code §54954.2] [Americans with Disabilities Act of 1990, §202.]

NOTICE: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at Center Joint Unified School District, Superintendent's Office, located at 8408 Watt Avenue, Antelope, CA. For more information please call 916-338-6409.

	X. REPORTS/PRESENTATIONS (8 minutes each)	Info
Business	1. Audit Report for Fiscal Year 2008/09 - Robertson & Associates	
	XI. COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA	Public Comments Invited
	<i>Anyone may address the Board regarding any item that is within the Board's subject matter jurisdiction. However, the Board <u>may not</u> discuss or take action on any item which is not on this agenda except as authorized by Government Code Section 5495.2. A speaker shall be limited to 3 minutes (Board Policy 9323). All public comments on items listed on this agenda will be heard at the time the Board is discussing that item.</i>	
	XII. BOARD / SUPERINTENDENT REPORTS (10 minutes)	Info
	XIII. CONSENT AGENDA (5 minutes)	Action
	<i>NOTE: The Board will be asked to approve all of the following items by a single vote, unless any member of the Board asks that an item be removed from the consent agenda and considered and discussed separately.</i>	
Governance	1. Approve Adoption of Minutes from February 3, 2010 Regular Meeting	
↓	2. Approve Adoption of Minutes from February 17, 2010 Regular Meeting	
Personnel	3. Approve Certificated Personnel Transactions	
↓	4. Approve Resolution #17/2009-10: Non-Reelection of Probationary Certificated Employee	
↓	5. Approve Resolution #18/2009-10: Resolution to Reduce Services Due to Attrition	
Curriculum	6. Approve Field Trip: River Cats Game - Riles	
↓	7. Approve Professional Service Agreement: Point Quest Education	
↓	8. Approve Single Plan for Student Achievement - McClellan	
Facilities & Op.	9. Approve Safe School and Emergency Preparedness Plan - McClellan	
↓	10. Approve Safe School and Emergency Preparedness Plan - Global	
	XIV. INFORMATION ITEMS	Info
Curriculum	1. Seminar: "Accelerating the Math Skills of Your Title 1 and Struggling Students" - J. Andrews, D. Domach, L. Heslin, T. Hill, K. LeClaire, T. Meloy & J. Slay (WCR)	
	XV. BUSINESS ITEMS	
Governance	A. <u>Second Reading: Board Policies/Regulations/Exhibits</u>	Action
	Replace BP 6146.1 High School Graduation Requirements	
Business	B. <u>Audit Report for Fiscal Year 2008/09</u>	Action
	Each year the Governing Board must review and accept the prior year's report at a public meeting.	
↓	C. <u>Certification of Corrective Action 2008/09 Audit Findings</u>	Action
	Corrective action has been implemented and will be used in the ensuing years for the three audit findings that were included in the 2008/09 Audit. Recording investments completely, accounts payable reconciliation, and the Other Post Employment Benefit calculation are the specified findings.	
	XVI. ADVANCE PLANNING	Info
	a. <u>Future Meeting Dates:</u>	
	<i>i. Wednesday, March 17, 2010 @ 6:00 p.m. - Dudley Elementary School Multipurpose Room</i>	
	b. <u>Suggested Agenda Items:</u>	
	XVII. CONTINUATION OF CLOSED SESSION (Item IV)	Action
	XVIII. ADJOURNMENT	Action

Center Unified School District

Dept./Site: Dudley Elementary

Date: 2/16/10

To: Center Unified Board of Trustees

From: Lisa Coronado

AGENDA REQUEST FOR:

3/3/10 Board Meeting

Action Item

Information Item

Attached Pages n/a

Principal's Initials: _____

SUBJECT:

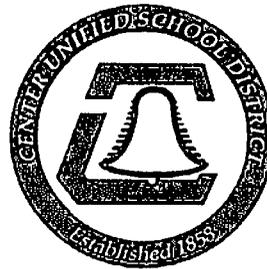
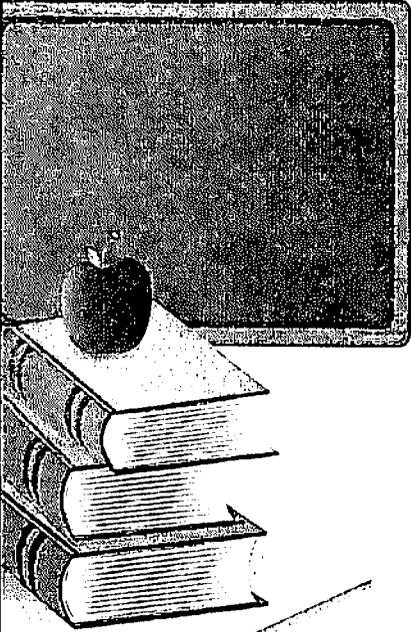
Student Performance: Dudley Elementary Band

Center Joint Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Business Department	
Date:	03/03/10	Action Item
To:	Board of Trustees	Information Item <u>X</u>
From:	Jeanne Bess <i>JB</i> Director of Fiscal Services	# Attached Page

SUBJECT:	Audit Report for Fiscal Year 2008/09
<p>Our audit firm of Robertson and Associates will present the audit report for the fiscal year ending 2008/09.</p>	

CENTER UNIFIED SCHOOL DISTRICT



**Supplementary Financial
Information**

For The Fiscal Year Ended

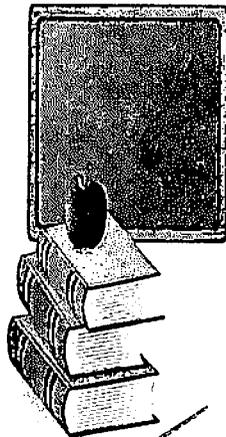
June 30, 2009

Presented By

Emily M. Goldhahn, CPA

**ROBERTSON &
ASSOCIATES, CPAs**

A PROFESSIONAL CORPORATION



GENERAL FUND ACTIVITY

GENERAL FUND AVAILABLE RESERVES

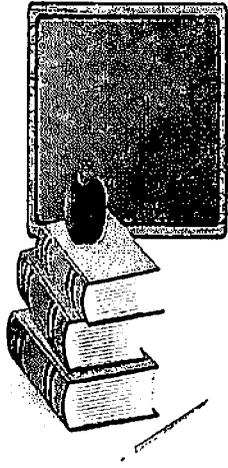
**GOVERNMENT-WIDE GOVERNMENTAL
ACTIVITIES EXPENSES**

**GENERAL FUND EXPENDITURES AND OTHER
FINANCING SOURCES (BY OBJECT)**

CHANGES IN LONG-TERM DEBT

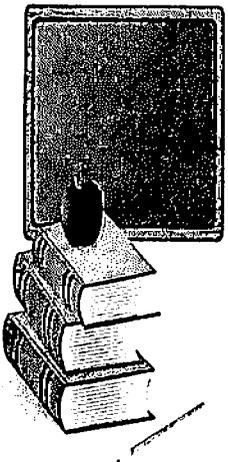
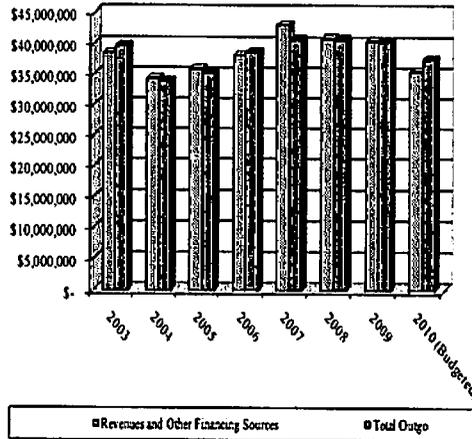
AVERAGE DAILY ATTENDANCE





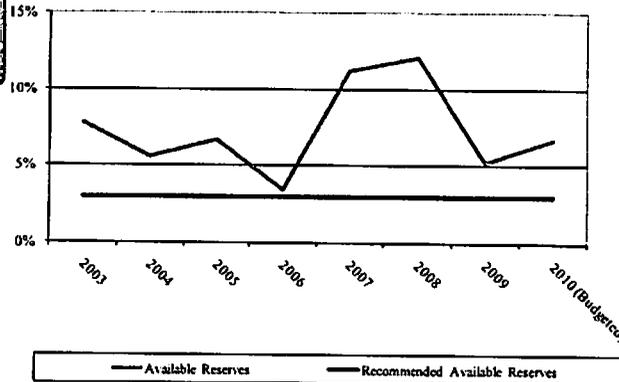
Financial Trends and Analysis General Fund Activity

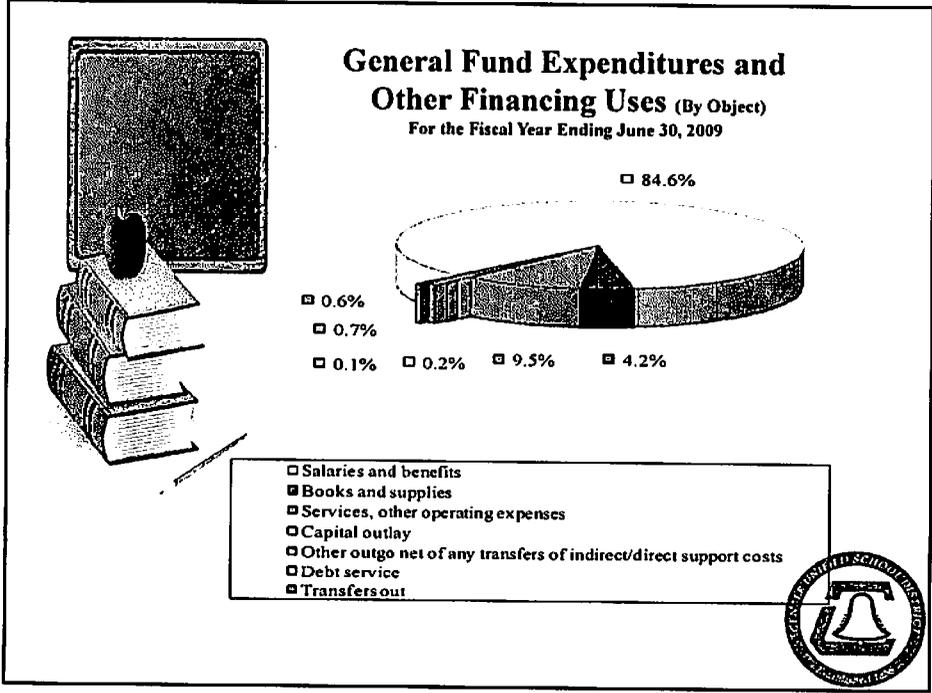
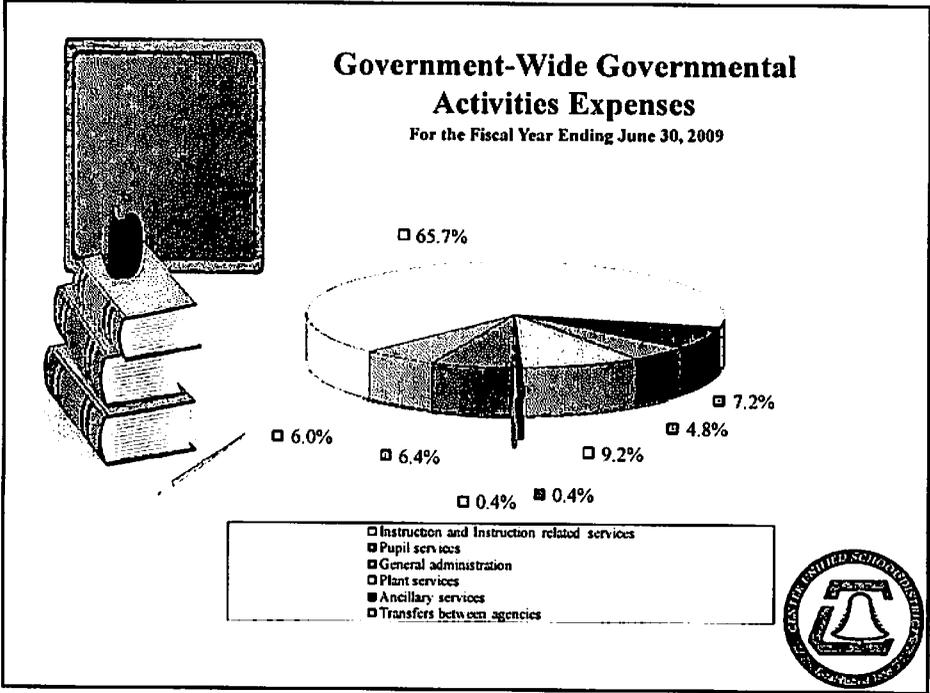
For the Fiscal Years Ended June 30, 2003 Through 2010 (Budgeted)

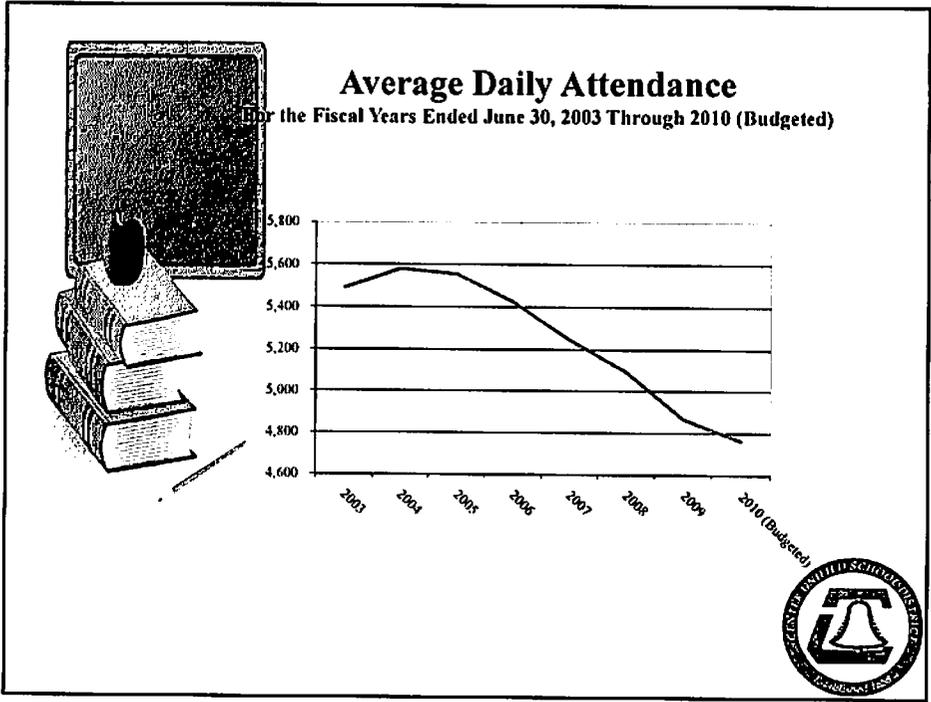
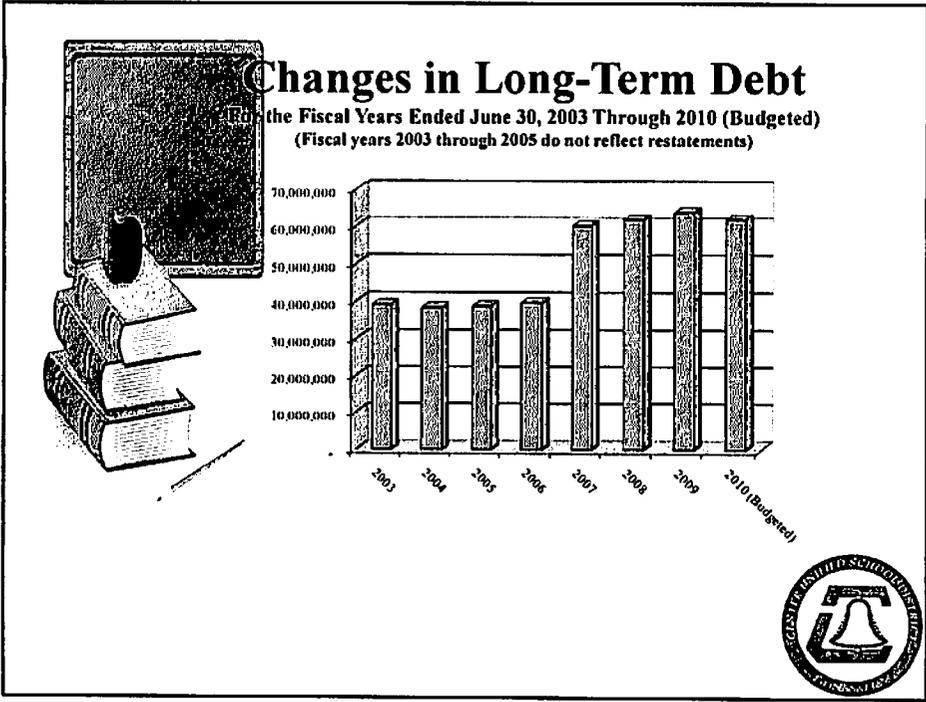


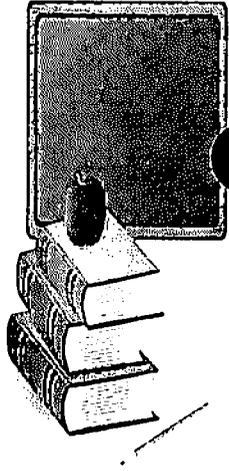
Financial Trends and Analysis General Fund Available Reserves

For the Fiscal Years Ended June 30, 2003 Through 2010 (Budgeted)









ANY QUESTIONS? THANK YOU

Presented By:
Emily M. Goldhahn, CPA
Robertson & Associates, CPAs
A Professional Corporation



CENTER JOINT UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES REGULAR MEETING North Country Elementary School - Multipurpose Room 3901 Little Rock Drive, Antelope, CA 95843

Wednesday, February 3, 2010

MINUTES

CALL TO ORDER - President Williams called the meeting to order at 5:30 p.m.

ROLL CALL - Trustees Present: Mr. Blenner, Mr. Friedman, Mrs. Williams, Mr. Wilson

Trustees Absent: Mrs. Anderson

Administrators Present: Scott Loehr, Superintendent
George Tigner, Chief Administrative Officer
Craig Deason, Assist. Supt., Operations & Facilities

Administrators Absent: Jeanne Bess, Director of Fiscal Services

ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

1. Student Expulsions/Readmissions (G.C. §54962)
2. Conference with Labor Negotiator, George Tigner, Re: CSEA (G.C. §54957.6)

PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION - none

CLOSED SESSION - 5:30 p.m.

OPEN SESSION - CALL TO ORDER – 6:02 p.m.

President Williams announced that Trustee Anderson is absent tonight since she just had back surgery and wished her well.

FLAG SALUTE - led by Steve Jackson

ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

President Williams announced that there was no action taken in Closed Session. The following items had action taken during Open Session:

1. Student Expulsions/Readmissions (G.C. §54962)
Student Expulsion #09-10.27 - Recommendation approved.

Motion: Wilson **Ayes:** Blenner, Friedman, Williams, Wilson
Second: Friedman **Absent:** Anderson

- Student Expulsion #09-10.29** - Recommendation approved.

Motion: Wilson **Ayes:** Blenner, Friedman, Williams, Wilson
Second: Blenner **Absent:** Anderson

ADOPTION OF AGENDA - approved adoption of agenda as presented.

Motion: Wilson
Second: Blenner

Ayes: Blenner, Friedman, Williams, Wilson
Absent: Anderson

STUDENT/STAFF RECOGNITIONS

1. North Country Student Recognitions - Kathy Lord, Principal at North Country Elementary School, awarded students with the Character Trait Award of Teamwork for the month of January. As the students' names were called they were given a certificate and charm. The Golden Paw Awards and pins were given out as well. Students shook hands with, and were congratulated by, the Board.

STUDENT BOARD REPRESENTATIVE REPORTS

Global Youth Charter School – Oscar Gonzalez

- students just started college courses.
- from last spring/summer 2009, 70% of students reported to have grades of 3.0 GPA or above.
- CAHSEE testing was completed yesterday and today.
- Friday Seminars start this Friday at ARC.
- looking for professors to have a wider variety for seminars.
- last January students had team building exercises with Pointe Break.
- last Friday had the Clash of the Classes and Multi-cultural Potluck.

Antelope View Charter School – Raymond Houston

- English Department just finished the 3rd quarter writing assignment for all of the grades.
- CAHSEE testing yesterday and today.
- Ms. Hensley and Mr. Osborne are working on the post secondary plan; will practice it with Junior classes this year.
- Senior Graduation and 8th Grade Promotion meetings will be near the end of the month.
- yearbook is going well; more are signing up to build the yearbook.
- lunch and breakfast program is doing well; 40-50 students attend daily.

McClellan High School - Deanna Gonzales

- on January 8 McClellan finished the 3rd grading period; 31 students made honor roll and were recognized at the January school-wide assembly.
- December and January birthdays were also recognized at the school-wide assembly.
- school newspaper to be published next week; copies of all editions are available at the school website.
- yearbook committee is working on publishing a yearbook using the software available at the school site; Ms. Baioni has obtained a grant to help with the cost of publishing the yearbook.
- Mr. Hagman obtained a mini-grant to help the sports program.

Center High School – Chelsea Weininger

- last week was Winter Homecoming; on Friday was the Rally, Juniors won the competition.
- basketball team is doing excellent – undefeated in the league.
- Sophmores took CAHSEE yesterday and today.
- next Thursday is the last Blood Drive for this year; they hope to get over 110 pints.
- Talent Show on February 25.
- Tolo Rally on February 26.
- they would like to hold a Dress Expo.
- Juniors would like to hold a book exchange.

COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA - none

BOARD/SUPERINTENDENT REPORTS

Mr. Blenner

- congratulated North Country's award winners.
- wished Sophmores well on today's CASHEE today.
- noted that President Obama is proposing to extend the stimulus money for public employees; if it passes it would save some jobs here.
- noted that next Wednesday he will be touring Riles.
- wished everyone a Happy Valentine's Day.

Mr. Friedman

- wished Mrs. Anderson a speedy recovery.
- visited Antelope View Charter School; no students on the campus at the time, but visited the science classroom.
- visited some classes at CHS.
- announced the endowment fundraiser event that will include a talent show and dessert reception; it was mentioned in the North Sac News as well as the Antelope News. It will be held on March 24. (\$5.00 per ticket or \$35.00 for a table of 8)
- recognized his daughter and her friend for being wonderful tonight.

Mr. Wilson

- tomorrow night, from 6:30 – 8:00 p.m., at Oak Hill will be the Science Fair and Reading Night (Book Fair).
- noted that he realizes that a lot of people don't understand the budget; recommended John Decker's book, which describes things that go on at the State Capitol. He also gave some explanations of the state budget.

Mr. Loehr

- noted that he had a nice time touring North Country, Antelope View Charter School, Oak Hill and Center High School.
- noted that he spent last Monday at a 3 hour training at Riles.
- mentioned the great AVID visit yesterday at Riles.
- noted that today he had an opportunity to judge the Elementary Geography Bee at North Country.
- announced that last week he learned that Oak Hill will be receiving a site visit to determine if that site will receive the Distinguished School Award.

Mrs. Williams

- visited Oak Hill and North Country; she noted that there is some housecleaning that needs to be done at Oak Hill, but thanked the sites for allowing them to tour the different sites.
- mentioned that the CHS Boys Basketball team has moved up to #3 on the list of Sacramento area teams.
- thanked North Country for the goodies tonight.

CONSENT AGENDA

1. Approved Adoption of Minutes from January 20, 2010 Regular Meeting
2. Approved 2008/09 School Accountability Report Cards (SARCs)
3. Approved 2009/2010 Safe School and Emergency Preparedness Plan - Dudley
4. Approved Telecommunication Services Contract By and Between SureWest and Center Joint Unified School District

CONSENT AGENDA (continued)

5. Approved Amendment #2 to Communication Site License Agreement By and Between New Cingular PCS, LLC and Center Joint Unified School District

Motion: Wilson **Ayes:** Blenner, Friedman, Williams, Wilson
Second: Blenner **Absent:** Anderson

INFORMATION ITEMS

1. Seminar: "The Indispensable Assistant" - N. Wright, B. Blackwell, R. Vaughn & K. Reeves (WCR)
2. Training: "BEST (Building Effective Schools Together)" - 11 participants (WCR)

BUSINESS ITEMS

A. First Reading: Board Policies/Regulations/Exhibits (No Significant Changes)

BP 2210	AR 4117.11, 4317.11
BP 3100	AR 4117.14, 4317.14
BP/AR 3270	AR 4117.14, 4317.14
BP 3280	AR 4117.14, 4317.14
AR 3460	BP/AR 5117
BP/AR 3580	BP 6111
AR 4112.23	BP 6146.1
AR 4112.4, 4212.4, 4312.4	BP 6146.4
	AR 6162.52

There was a motion to bring it to the floor as a whole.

Motion: Blenner
Second: Friedman

BP 6111, School Calendars – Trustee Blenner questioned this policy as to the shortening of the school year; would it effect STRS. Mr. Loehr noted that if the district selects that as the full year, as long as it doesn't fall below 175, teachers would get full service credit. Trustee Williams noted that it is here as an option, not mandatory.

Trustee Friedman noted that he would not like to see the school year shortened.

Ayes: Blenner, Friedman, Williams
Noes: Wilson
Absent: Anderson

B. First Reading: Board Policies/Regulations/Exhibits (Significant Changes)

BP 6145	E 6161.1
BP 6145.2	BP/AR 6173.1
BP/AR 6161.1	BP/AR 6173.2

There was a motion to bring it to the floor as a whole.

Motion: Friedman
Second: Blenner

Trustee Friedman expressed confidence in the athletic department; they have and continue to maintain high expectations that exceed that of the state. He also highlighted the fact that we are recognizing difficulties of foster children and students military families, making it possible to continue towards graduation under their circumstances.

Motion: Blenner
Second: Friedman

Ayes: Blenner, Friedman, Williams, Wilson
Absent: Anderson

ADVANCE PLANNING

- a. **Future Meeting Dates:**
 - i. *Wednesday, February 17, 2010 @ 6:00 p.m. - North Country Elementary School Multipurpose Room*
- b. **Suggested Agenda Items:**

ADJOURNMENT – 6:46 p.m.

Motion: Wilson
Second: Blenner

Ayes: Blenner, Friedman, Williams, Wilson
Absent: Anderson

Respectfully submitted,

Scott A. Loehr, Superintendent
Secretary to the Board of Trustees

Gary N. Blenner, Clerk
Board of Trustees

Adoption Date

ORGANIZATION REPORTS

1. **CUTA** - Douglas Higgins, President, noted that morale is going downhill rapidly. He stated that they do know that it is a process that we need to go through. He noted that he put out a survey to the site representatives that asked if they were in support of furlough days; 62% were in favor, 38% were against. In negotiations tomorrow they will be bringing this idea forward. He said that most likely it will come up for a vote. Despite the down morale and the idea of furlough days, on March 4th CTA has a statewide campaign called "Stand Up for the Schools". This would occur at each site, but is not a direct reflection on the district.

2. **CSEA** - Marie Huggins, President, noted that they are in negotiations but have not looked at furlough days yet. She then gave an update on the Food Service Manager from Spinelli has been released from her doctor and will be negotiating to get her back to work. In regards to what is going on with the teachers, they are offering their support. They have some ideas to share and want to work with CUTA.

REPORTS/PRESENTATIONS

1. **Bond Fund Project Budget Report** - Craig Deason, Assistant Superintendent Operations & Facilities, introduced Tim Doane from CPM. Tim briefly discussed the information on the Executive Summary and the Master Program Budget spreadsheet.

Trustee Williams asked if we would be able to fix up the baseball fields. Scott Loehr noted that once the numbers have all been finalized they will see if there is any money left. Craig Deason noted that there are some ideas for some fixing up over time. Trustee Anderson asked that they look at resurfacing those fields. Craig will report back on this.

COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA

Dr. Gigi Tree, Teacher at Center High School, announced that on March 14 the Camellia Symphony will be giving a free concert. There will be an instrument petting zoo at 1 pm for the children. The concert will be 2-3 pm. Packets have been put together as lessons for the elementary children. Scott Loehr and Trustee Anderson thanked Dr. Tree for bringing this program to our district.

Mike Jordan, Principal at Center High School, noted that the WASC Committee will be here March 7-9. Most likely there will be a meeting with the Board on the 7th from 2-3 pm. Documents were emailed to the Board for their review.

Trustee Williams asked Addie Ellis when WASC would be at her site; she stated that they will be here April 23.

BOARD/SUPERINTENDENT REPORTS

Mr. Blenner

- toured both charter schools yesterday and Riles Middle School on the 10th.
- noted that he wanted Nancy back at the Board Meetings.

Mrs. Anderson

- thanked the entire district for their support for what she has gone through.
- she noted that she is looking forward to getting out to the site events.

BOARD/SUPERINTENDENT REPORTS (continued)

Mr. Friedman

- echoed the accolades of what Dr. Tree is doing for the district.
- thanked all of the staff for what they do for the district everyday.
- announced that the "Make It Happen 2" event will be held on March 24 at Center High School. He noted that they have already had items donated for this event. There will be student performances through the night.
- complimented George on his beard.
- noted that he attended the Book Fair at Oak Hill.

Mr. Wilson

- announced that he attended the Book Fair at Oak Hill, which was a record fair. He attended the Science Fair as well.

Mrs. Williams

- thanked Mr. Tigner and his office for their work on these issues with the budget. She read aloud the email she was sent out regarding the furlough day that will be taken by the Confidential and Classified Management employees next year. She noted that the DO staff (Scott Loehr, Craig Deason, George Tigner and Jeanne Bess) have already agreed to furlough days for next year. She also thanked the unions for helping work this out.
- noted that the CHS boys basketball team is listed as #1 in the Sacramento area in yesterday's Bee. Last week they took the Capital Valley Conference League Championship Title. She noted that there is a game tonight and Friday is Senior Recognition Night. Next week they will go into playoffs. She wished good luck to the team.

Mr. Loehr

- noted that he appreciated the honesty and open communication from Mr. Higgins and Mrs. Huggins during this difficult time.
- thanked Mrs. Pope and Mrs. Wilson for their efforts they are putting into the "Make it Happen" event.
- noted that he recently toured Riles, North Country, Antelope View, and Dudley.

CONSENT AGENDA

1. *This item was pulled for separate consideration.*
2. Approved Certificated Personnel Transactions
3. Approved Classified Personnel Transactions
4. Approved Professional Service Agreement: Eaton Interpreting Services, Inc.
5. Approved Amendment #2 - Lionakis Beaumont Design Group, Inc. Center High School Athletic Facilities Upgrades Project Design
6. Approved Payroll Orders: July 2009 - January 2010
7. Approved Supplemental Agenda (Vendor Warrants)

There was a motion and a second to approve the Consent Agenda.

Motion: Wilson
Second: Friedman

The Board went back to the original motion to approve the group of policies (now minus BP 6146.1 that was Tabled).

Ayes: Anderson, Blenner, Friedman, Williams,
Noes: Wilson

C. APPROVED - Second Reading: Board Policies/Regulations/Exhibits
(Significant Changes)

BP 6145
BP 6145.2
BP/AR 6161.1
E 6161.1
BP/AR 6173.1
BP/AR 6173.2

Motion: Friedman
Second: Blenner

Vote: Anderson, Blenner, Friedman, Williams
Noes: Wilson

D. APPROVED - Tax & Revenue Anticipation Notes (TRANS) Request for Issuance, Resolution #16/2009-10: Resolution of the Governing Board Authorizing the Borrowing of Funds for Fiscal Year 2009-2010 and the Issuance and Sale of One or More Series of 2009-2010 Tax and Revenue Anticipation Notes Therefor and Participation in the California School Cash Reserve Program and Requesting the Board of Supervisors of the County to Issue and Sell Said Series of Notes

There was a motion to bring this item to the floor.

Motion: Friedman
Second: Blenner

Trustee Friedman noted that there were typographical errors in the document. It was noted that it would be mentioned to the company.

Trustee Wilson asked if this will come back to the Board before it is issued. Scott Loehr noted that it would come back to the Board. Mr. Loehr then explained that we may not have a enough money to cover payroll in June. Mr. Higgins noted that he read the document and noted that it is a significant amount of interest that would be charged. Trustee Wilson asked if they were like municipal bonds? Mr. Higgins shared his concerns with the high interest rate and how much that would cost the district. Ms. Bess noted that the 12% interest is the most that we would be charged. Trustee Wilson asked if we would be able to get a loan from a local bank. Mr. Loehr said that we could explore and see if there are any other options out there.

Trustee Anderson noted that she is concerned that every district in the state is in the same situation and they need to come up with some other solution. Mr. Loehr noted that at this time this is the only option available to us.

Motion: Friedman
Second: Blenner

Ayes: Anderson, Blenner, Friedman, Williams,
Wilson

ADVANCE PLANNING

a. Future Meeting Dates:

i. Wednesday, March 3, 2010 @ 6:00 p.m. - Dudley Elementary School Multipurpose Room

b. Suggested Agenda Items:

Trustee Anderson inquired on the widening of Elverta Road and the update on the bridge on Elverta Road. There were concerns as to how construction would affect bus routes. Mr. Deason was asked to follow up on this item.

ADJOURNMENT – 7:12 p.m.

Motion: Wilson
Second: Friedman

Ayes: Anderson, Blenner, Friedman, Williams,
Wilson

Respectfully submitted,

Scott A. Loehr, Superintendent
Secretary to the Board of Trustees

Gary N. Blenner, Clerk
Board of Trustees

Adoption Date

Center Joint Unified School District

		AGENDA REQUEST FOR:	
Dept./Site:	Personnel Department	Action Item	<input checked="" type="checkbox"/>
Date:	March 3, 2010	Information Item	<input type="checkbox"/>
To:	Board of Trustees	# Attached Pages	<u>1</u>
From:	George Tigner, Chief Administrative Officer		



CONSENT AGENDA

Subject: Certificated Personnel Transactions

Release of Temporary Employees

Edward Gaither, Curriculum and Instruction
Jennifer Shaffer, Wilson Riles Middle School
Todd Silverman, Dudley Elementary School
Marc Volz, Center High School

Retirements

Barbara Gould, Center High School
William Young, Center High School

Recommendation: Approve Certificated Personnel Transactions as Submitted

XIII-3

Release of Temporary Employees

Edward Gaither will be released from his position as temporary Speech Therapist, Curriculum and Instruction, effective end of day on May 28, 2010.

Jennifer Shaffer will be released from her position as temporary Special Education Teacher, Wilson Riles Middle School, effective end of day on May 28, 2010.

Todd Silverman will be released from his temporary position as Counselor, Dudley Elementary School, effective end of day on May 28, 2010.

Marc Volz will be released from his temporary position as Auto Shop Teacher, Center High School, effective end of day on May 28, 2010.

Retirement

Barbara Gould has submitted her intent to retire from her position as High School Librarian, effective end of day on May 28, 2010.

William Young has submitted his intent to retire from his position as Intervention Tutor, Center High School, effective end of day on May 28, 2010.

AGENDA ITEM # XIII-4

Center Joint Unified School District

Dept./Site: Personnel Department		AGENDA REQUEST FOR:	
Date: March 3, 2010		Action Item	<u>X</u>
To: Board of Trustees		Information Item	
From: George Tigner Chief Administrative Officer		# Attached Pages	<u>2</u>

SUBJECT:	<u>RESOLUTION #17/2009-10</u>
<p>Attached for Board review and action is Resolution #17/2009-10, non-reelection of probationary certificated employee.</p>	
<p>Recommendation: Approve Resolution #17/2009-10 as Submitted</p>	

CONSENT AGENDA

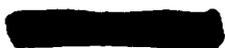
AGENDA ITEM # XIII-4

MEMORANDUM

TO: Governing Board
FROM: Scott Loehr
DATE: February 22, 2010
SUBJECT: Nonreelection of Probationary Employee

Pursuant to Education Code Section 44929.21, a decision either to reelect or not to reelect a probationary certificated employee for the next succeeding school year must be made on or before March 15 of the employee's second complete consecutive school year of employment.

I hereby recommend that the following probationary certificated employee of the Center Joint Unified School District not be reelected for the 2010/11 school year.



Probationary 2

I further recommend that the attached Resolution of Nonreelection be adopted and that the employee named be given notice of this decision in accordance with Education Code Section 44929.21.

BEFORE THE GOVERNING BOARD OF
CENTER JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SACRAMENTO, STATE OF CALIFORNIA

RESOLUTION #17/2009-10

WHEREAS, the Superintendent has recommended that [REDACTED], probationary certificated teacher of the Center Joint Unified School District, not be reelected for the 2010-11 school year.

IT IS HEREBY RESOLVED that the Governing Board of the Center Joint Unified School District, County of Sacramento, State of California, not reelect [REDACTED] for the 2010-11 school year.

IT IS FURTHER RESOLVED that the Governing Board give the aforementioned employee Notice of Nonreelection pursuant to Education Code 44929.21.

IT IS FURTHER RESOLVED that the aforementioned employee is released from employment effective the last work day of the 2009-10 school year.

PASSED AND ADOPTED by the following vote called on this third day of March 2010.

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

President, Governing Board

Date

CERTIFICATION

State of California)
)
County of Sacramento) ss.

I, Scott Loehr, Superintendent of the Center Joint Unified School District, do hereby certify and declare that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by the Governing Board of the Center Joint Unified School District at a meeting of said Board duly and regularly called at 8408 Watt Avenue, Antelope, California, on the 3rd day of March 2010.

By: _____
 Scott A. Loehr
 Superintendent

Dated: _____

AGENDA ITEM # XIII-5

Center Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Personnel Department	
Date:	March 3, 2010	Action Item <u> x </u>
To:	Board of Trustees	Information Item
From:	George Tigner Director of Personnel	# Attached Pages



SUBJECT:	<u>RESOLUTION # 18/2009-10</u>
<p>Attached for Board review and action is Resolution #18/2009-10, Reduction/Elimination of Certificated Services due to attrition.</p>	
RECOMMENDATION:	Approval Reduction/Elimination of Certificated Services Resolution

CONSENT AGENDA

AGENDA ITEM # XIII-5

**BOARD OF TRUSTEES OF THE
CENTER JOINT UNIFIED SCHOOL DISTRICT**

RESOLUTION NO. 18 /2009-10

**RESOLUTION OF THE CENTER JOINT UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES RELATING TO THE REDUCTION OR ELIMINATION OF
PARTICULAR KINDS OF CERTIFICATED SERVICES DUE TO ATTRITION**

WHEREAS, by Resolution No. 13/2009-10, the Board of Trustees determined it shall be necessary and in the best interest of the District to reduce or eliminate the particular kinds of services described therein and to decrease a corresponding number of certificated employees in the District not later than the beginning of the 2010-11 school year; and

WHEREAS, the Board of Trustees considered all positively assured attrition, including deaths, resignations, retirements and other permanent vacancies, for 2010-11 in determining the needed services to be reduced or eliminated; and

WHEREAS, the Superintendent reports that due to the positively assured resignation and/or retirement of 7.0 FTE certificated employees, the District shall have 7.0 FTE permanent vacancies as of the end of the 2009-10 school year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Center Joint Unified School District:

1. That all of the foregoing recitals are true and correct; and
2. That due to positively assured attrition the following particular kinds of certificated services are hereby reduced or eliminated not later than the beginning of the 2010-11 school year:

High School English	2.0 FTE
Middle School Social Studies	1.0 FTE
Multiple Subject Instruction (Grades K-6)	4.0 FTE

PASSED AND ADOPTED by the Board of Trustees of the Center Joint Unified School District on March 3, 2010, by the following vote:

AYES:
NOES:
ABSENT:

CERTIFICATION

STATE OF CALIFORNIA)
)
COUNTY OF SACRAMENTO) ss.

I certify the above is a true copy of a resolution adopted by Board of Trustees of the Center Joint Unified School District at a meeting held on March ___, 2010.

DATED: March ___, 2010

BOARD OF TRUSTEES OF THE CENTER
JOINT UNIFIED SCHOOL DISTRICT,
COUNTY OF SACRAMENTO, STATE OF
CALIFORNIA

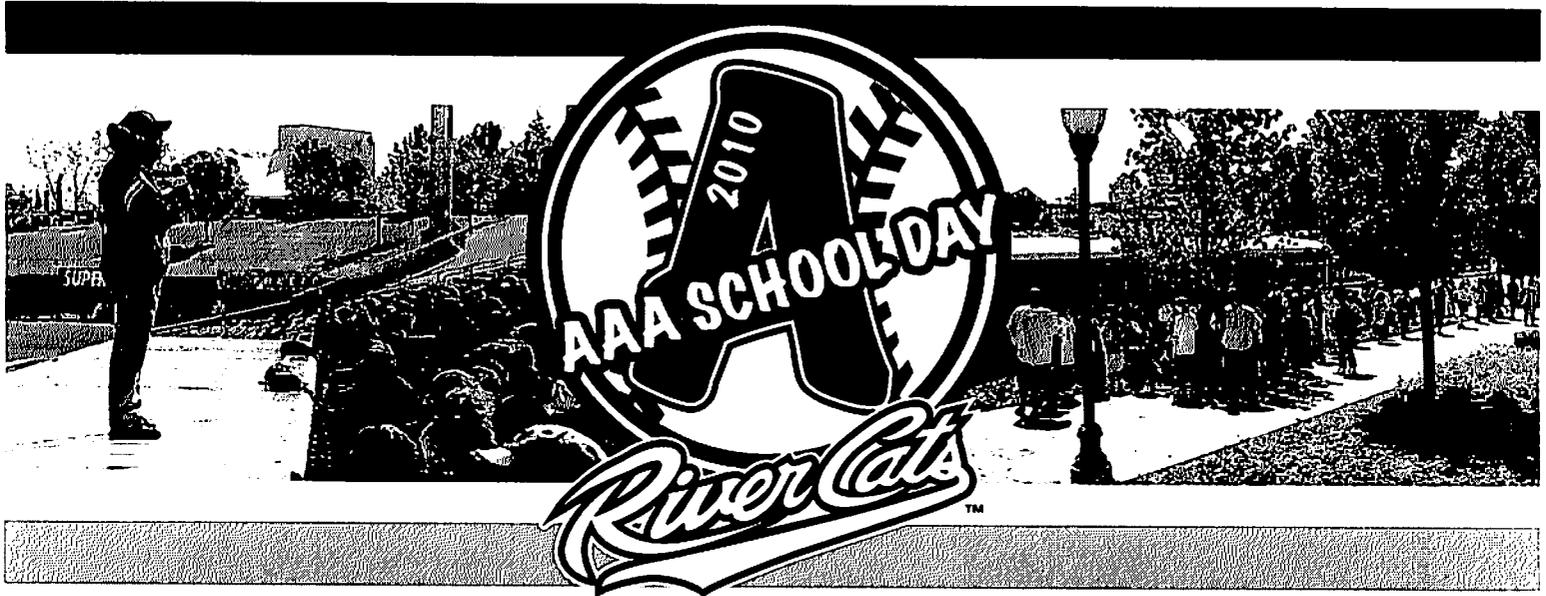
BY: _____
SCOTT A. LOEHR
Superintendent

Center Unified School District

AGENDA REQUEST FOR:	
Dept./Site: Wilson C. Riles Middle School	
Date: March 3, 2010	Action Item _____
To: Board of Trustees	Information Item <u> X </u>
From: Joyce Duplissea, Principal	# Attached Pages <u> 4 </u>
Principal's Initials: <u>JD</u>	

SUBJECT: Wilson C. Riles Middle School will be sending eighty six 4.0 students and 6 staff to the River Cats game in West Sacramento on May 4, 2010. This 2009 - 2010 honors recognition field trip will be funded by PTA and site SLIP funds.
--

CONSENT AGENDA



Your Sacramento River Cats present an education-based program designed to challenge students to learn and excel in Attitude, Attendance and Academics. It's a great community-based field trip that is cost effective, safe and educational!

Participating schools receive:

- ★ The opportunity to schedule a **FREE AAA Assembly at your school**
- ★ An educational curriculum **CD**
- ★ **Special discounted AAA ticket prices exclusive to schools**
Receive one (1) complimentary ticket for every 25 tickets purchased
- ★ **FREE bus parking** (if you reserve by 12/31/09)
- ★ **Ask about our special incentives!**

AAA School Day Ticket Prices

Section	Ticket Price	Ticket with Lunch
Limited Bowl Seat	\$12	\$18.50
Bowl Seat	\$11	\$17.50
Lawn Seating	\$7	\$13.50

AAA School Day Agenda

Time	Activity
9:00 - 9:30 a.m.	Gates Open / Buses & Cars Arrive
9:30 - 10:30 a.m.	A.A.A. Assembly with Player Q & A
10:30 - 11:30 a.m.	Special Interactive Activities
11:30 a.m.	River Cats Baseball Game Starts

Times and agenda subject to change. Detailed agenda will be provided prior to game date.

2010 DATES

Wed. April 21
 Tues. May 4
 Wed. May 26
 Wed. June 2
 Wed. Sept 1

Great group merchandise options are available at a special discounted price!

For more information, please contact
Melanie Levy mlevy@rivercats.com **916.376.4975**

"Thanks for helping our school help kids to have a positive mental attitude towards school and life. I love the interviews with players and coaches. The recognition of kids helped our group to really have school spirit."

*Paulette Johnston,
 Teacher Starr King Elementary*



**ATTITUDE
 ATTENDANCE
 ACADEMICS**



Catch the feeling.

Reg 2017



**GROUP OUTING
INVOICE
(2010)**

January 25, 2010

Joyce Duplissea
Wilson C. Riles Middle School
4747 PFE Rd.
Roseville, CA 95747

Account Number: 182873

Description	Location	Quantity	Price	Total
May 4, 2010 vs. Salt Lake (AAA School Day)	Lawn Seating	92	\$7.00	\$ 644.00
Meal Vouchers		92	\$6.50	\$ 598.00
Bus Parking Pass		1	\$0.00*	\$ 0.00
*Early Renewal Offer				

Total Value: \$1,242.00

Handling: \$ 5.50

Already paid by PTA ← **Deposit Due:** \$ 100.00

Payment Details:
N/A

Please Send Payment to:
Sacramento River Cats Baseball Club, LLC
400 Ballpark Dr.
West Sacramento, CA 95691
Fax: (916) 376-4646

DEPOSIT DUE: UPON INVOICE
RESERVATIONS ARE NON-REFUNDABLE AND NON-TRANSFERABLE
QUESTIONS? Contact your Account Executive, Melanie Levy @ (916) 376-4975

Reg 2017

ID#	First Name	Last Name	Grade	GTGPAN	Period	Room#	Teacher name
19690	Bryan	Beck	6	4.00	2	612	Beentjes,T
39881	Marina	Fernandez-Frentzel	6	4.00	2	403	Day,L
19819	Ashlynn	Ritter	6	4.00	2	403	Day,L
19684	Camille	Apad	6	4.00	2	505	Domach,D
25212	Brianna	Foley	6	4.00	2	505	Domach,D
19817	Emily	Redmond	6	4.00	2	505	Domach,D
24064	Maria	Remine	6	4.00	2	505	Domach,D
26994	Adriana	Vazquez	6	4.00	2	505	Domach,D
19992	Kaitlyn	Lobue	6	4.00	2	515	Hare,P
20071	Matthew	Ma	6	4.00	2	515	Hare,P
19772	Leslie	McNeal	6	4.00	2	515	Hare,P
19750	Anna	Padurets	6	4.00	2	515	Hare,P
19810	Amanda	Pope	6	4.00	2	515	Hare,P
22094	Saul	Bermudez	6	4.00	2	514	Hill,T
20083	Lauren	Chaney	6	4.00	2	514	Hill,T
19909	Alayna	Nguyen	6	4.00	2	514	Hill,T
19910	Paula	Nguyen	6	4.00	2	514	Hill,T
19981	Ryan	Riley	6	4.00	2	514	Hill,T
19952	Devyn	Schreader	6	4.00	2	514	Hill,T
20039	Justin	Diones	6	4.00	2	517	Kennedy,C
19944	Alexander	Miller	6	4.00	2	517	Kennedy,C
19800	Tatum	Olander	6	4.00	2	517	Kennedy,C
20222	Sabina	Mentukh	6	4.00	2	522	Leclair,K
39027	Kasey	Bagelmann	6	4.00	2	605	Luigi,J
37740	Anastasiya	Blyshchuk	6	4.00	2	605	Luigi,J
19696	Megan	Bruce	6	4.00	2	605	Luigi,J
25415	Kamalpreet	Hansra	6	4.00	2	605	Luigi,J
39948	Alasdair	Pilcher-Reid	6	4.00	2	518	Meloy,T
19747	Karissa	McCarthy	6	4.00	2	506	Merdinger,K
20100	Hasina	Safi	6	4.00	2	506	Merdinger,K
22356	Alena	Shestyuk	6	4.00	2	506	Merdinger,K
19836	Zachary	Topper	6	4.00	2	506	Merdinger,K
20280	Connie	Tran	6	4.00	2	506	Merdinger,K
20089	Manpreet	Kang	6	4.00	2	404	Oliver,M
19736	Navjot	Kour	6	4.00	2	404	Oliver,M
24088	Desiree	Perez	6	4.00	2	404	Oliver,M
39041	Inna	Ustymenko	6	4.00	2	404	Oliver,M
21769	David	Gray	6	4.00	2	516	Yee,M
18308	Natelli	Cripe	7	4.00	2	304	Borasi,C
18195	Mason	Diab	7	4.00	2	304	Borasi,C
18316	Elias	Jbeily	7	4.00	2	304	Borasi,C
39102	Monica	Cervantes	7	4.00	2	304	Brown,P
22275	Tatyana	Andriyenko	7	4.00	2	450	Cline,S
17738	Harvey	Jones	7	4.00	2	450	Cline,S
18321	Christopher	Rebello	7	4.00	2	450	Cline,S
18347	Michelle	Vu	7	4.00	2	450	Cline,S
37968	Antony	Demidenko	7	4.00	2	509	Heslin,L
18528	Krystaniece	Wong	7	4.00	2	453	Law,J
37827	Eric	Hargreaves	7	4.00	2	422	Magnani,K
18244	Arshdeep	Kour	7	4.00	2	422	Magnani,K

Reg 2017

22129 Louise	Mayrena	7	4.00	2 422	Magnani,K
39943 Emily	Silchuk	7	4.00	2 422	Magnani,K
17988 Tommy	Willey	7	4.00	2 422	Magnani,K
17004 Reginald	Camacho	7	4.00	2 216	Myers,D
18200 Taylor	Ebbitt	7	4.00	2 216	Myers,D
18190 Shivangi	Patel	7	4.00	2 311	Verhagen,A
19492 Lilian	Thao	7	4.00	2 311	Verhagen,A
39380 Omari	Williams	7	4.00	2 311	Verhagen,A
39134 Olivia	Delgado	7	4.00	2 421	White,S
18167 Tarun	Hundal	7	4.00	2 421	White,S
21326 Tatyana	Karaseva	7	4.00	2 421	White,S
38024 Summer	Pasquale	7	4.00	2 433	Wildman,S
17780 Brittney	Chao	7	4.00	2 400	Wise,J
25321 Jacqueline	Love	7	4.00	2 400	Wise,J
16317 Angelino	Sese	8	4.00	2 434	Andrews,J
15846 Kassia	Siakov	8	4.00	2 434	Andrews,J
16961 Christopher	Maeder	8	4.00	2 612	Beentjes,T
15843 Julia	Jackson	8	4.00	2 311	Cook,K
39521 Ronald	Woods	8	4.00	2 604	Graef,E
15736 Alex	Mendoza	8	4.00	2 420	Hayes,R
39941 Khushminder	Sandhu	8	4.00	2 420	Hayes,R
16424 Anissa	Estrella	8	4.00	2 304	Jordan,M
16156 Kayla	Martinez	8	4.00	2 304	Jordan,M
26011 Jared	Noche	8	4.00	2 304	Jordan,M
15795 Kelsey	Wooley	8	4.00	2 304	Jordan,M
15734 Danis	Koval	8	4.00	2 Ind. Study	Kuehner
37849 Michael	Rutter	8	4.00	2 Ind. Study	Kuehner
16282 Gabriel	Baltazar	8	4.00	2 216	Myers,D
16314 Samantha	Keyes	8	4.00	2 216	Myers,D
22668 Zainab	Diwan	8	4.00	2 401	Sadrian,N
22973 Kyana	Sanders	8	4.00	2 401	Sadrian,N
16259 Paige	Burdick	8	4.00	2 454	Stout,D
16143 Bishop	Abdelshaid	8	4.00	2 423	Wagner,D
23415 Maria Jose	Fernandez Flores	8	4.00	2 423	Wagner,D
16107 Cassidy	Martin	8	4.00	2 423	Wagner,D
15860 Tomy	Tran	8	4.00	2 433	Wildman,S

Adults Attending:

Shelley Hoover

Dave French

Tony Hill

Erma McBride

Candace Ray

Anne Lyons

Center Joint Unified School District

		AGENDA REQUEST FOR:
Dept./Site:	Instructional Services	
Date:	March 3, 2010	Action Item <u> X </u>
To:	Board of Trustees	Information Item
From:	Scott Loehr Superintendent	# Attached Pages
	Initials: _____	

SUBJECT: PROFESSIONAL SERVICE AGREEMENT	
CONSULTANT'S NAME:	Point Quest Education
COMPANY NAME (if applicable)	
SERVICE(S) TO BE RENDERED:	Provide full transportation services to a special education student to an out-of-state facility during the 2009/10 fiscal year.
DATE(S) OF SERVICE:	February 18, 2010
PAYMENT PER DAY:	\$500/trip
TOTAL AMOUNT OF CONTRACT:	\$500.00
FUNDING SOURCE:	01-6500--0-5800-102-5750-1180-003-000
RECOMMENDATION: CJUSD Board of Trustees ratify full transportation services to a special education student to an out-of-state facility during the 2009/10 fiscal year.	

CONSENT AGENDA



Center Unified School District (ORIGINAL)
 8408 Watt Avenue
 Antelope, California 95843

PROFESSIONAL SERVICES AGREEMENT

This agreement for professional services is entered into this 18th day of Feb 2010, by and between the Center Unified School District and the person(s) or firm described below, hereinafter described as CONTRACTOR. Persons performing services under this contract hold themselves out to be independent contractors, not employees of the DISTRICT, and hold(s) the DISTRICT harmless from claims under workers' compensation laws. CONTRACTOR further declares that he/she/it is/are in the business of providing the described service for any and all persons/organizations desiring such services, that such services are not provided exclusively for Center Unified School District. CONTRACTOR also holds the DISTRICT harmless from claims arising from loss, damage, or injury while performing the stipulated services.

*Contractor Name: Point Quest Education
 Address: 6600 44th st Sacramento Ca. 95823
 Phone: (916) 422-0571 Taxpayer ID# 26-2658790

*Full description of services to be provided:
Full transportation services to a CenterJUSD student to Calrinda Academy in Iowa.

*Payment \$ 500 per Trip. CONTRACTOR will submit a signed invoice not more frequently than monthly, detailing services provided and charges. Payment will be made within forty-five days after receipt of invoice or service, whichever is later.

*Beginning Date of Service: 2/18/2010 *Frequency of Service Dates: _____
 *Ending Date of Service: 2/18/2010

Method of Payment and Tax Reporting: (check one)
 Variable Payroll- W-2 Generated (requires completion of W-4 & I-9 in Personnel Dept.)
 Accounts Payable-1099 Generated (Requires completion of W-9 on pg. 2 of this form)

Total amount of this contract \$500.00 Budget # _____

Reason service cannot be provided by a District employee:
specialized spec. ed transp. services (state to state)

Signature of CONTRACTOR *Rich Borsanelli Date:* 2/18/2010
 Signature of District employee requesting service: _____ Date: _____
 Signature of Accounting Supervisor: _____ Date: _____
 Date Board of Trustees Approved _____ Date: _____
 Signature of Authorized Contracting Official: _____ Date: _____

*****CONTRACT NOT VALID WITHOUT AUTHORIZED DISTRICT SIGNATURE*****

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name, if different from above
Point Quest Education Inc.

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ Exempt payee
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)
6800 44th Street

City, state, and ZIP code
Sacramento, CA 95823

List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	
28	2658790

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶ <i>Rita Baranella</i>	Date ▶ 2/18/10
------------------	--	----------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

CENTER UNIFIED SCHOOL DISTRICT

Agenda Request for:	
Dept./Site: McClellan High School	
Date: February 9, 2010	Action Item <u> X </u>
To: Board of Trustees	Information Item <u> </u>
From: David DeArcos	# Attached Pages <u>39</u>
Principal's Initials: <u>DD</u>	

SUBJECT:

The *Single Plan for Student Achievement (SPSA)* is a plan of actions to raise the academic performance of all students to the level of performance goals established under the California Academic Performance Index.

McClellan High School is submitting it's Single Plan for Student Achievement for the 2009/10 school year for board approval.

CONSENT AGENDA

The Single Plan for Student Achievement

MCCLELLAN HIGH SCHOOL (CONTINUATION)

34-73973-3430451
CDS Code

Date of this revision: February 2010

The *Single Plan for Student Achievement (SPSA)* is a plan of actions to raise the academic performance of all students to the level of performance goals established under the California Academic Performance Index. California *Education Code* sections 41507, 41572, and 64001 and the federal No Child Left Behind Act (NCLB) require each school to consolidate all school plans for programs funded through the School and Library Improvement Block Grant, the Pupil Retention Block Grant, the Consolidated Application, and NCLB Program Improvement into the *Single Plan for Student Achievement*.

For additional information on school programs and how you may become involved locally, please contact the following person:

Contact Person: Mr. David DeArcos

Position: Principal

Telephone Number: 916-338-6440

Address: 8725 Watt Avenue Antelope, CA 95843

E-mail address: ddearcos@centerusd.k12.ca.us

Center Joint Unified School District

The District Governing Board approved this revision of the School Plan on _____.

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School Vision

School Description

McClellan High School is the continuation program for the Center Unified School District in Antelope, California. McClellan is the only school in the district that serves this function. An academic year consists of three trimesters of twelve weeks each; students are required to earn 220 credits to graduate. McClellan classrooms are student centered. Students also have opportunities to earn credits outside of the classroom setting. The campus site offers a variety of learning opportunities in a secure location.

Mission Statement

It is the mission of McClellan High School to provide alternative means for students to achieve a high school diploma. To provide a supportive, structured education designed to guide students who require or prefer alternatives in reaching their goals. In addition to these goals, it is our aim to help students develop positive self concepts and establish successful relationships with others; to encourage the creative individual in every student; and to prepare students in becoming contributing citizens of society.

To meet these goals, McClellan High School is dedicated to:

- Supporting CAHSEE standards in instruction
- Providing experiential lessons designed to help students retain meaningful information
- Building interpersonal relationships and communication skills
- The structured emphasis of writing skills and strategies in every discipline
- Offering varied elective opportunities

Planned Improvements in Student Performance

The school site council has analyzed the academic performance of all student groups and has considered the effectiveness of key elements of the instructional program for students failing to meet API and AYP growth targets. As a result, it has adopted the following school goals, related actions, and expenditures to raise the academic performance of student groups not meeting state standards:

<p>SCHOOL GOAL # 1 McClellan High School students that scored Far Below Basic (FBB) or Below Basic (BB) on the math or English/language arts portions of the 2009 STAR California State Test will move up one measure band on the 2010 STAR California State Test.</p>				
<p>Student groups and grade levels to participate in this goal: All 9th to 11th grade students identified as Far Below Basic or Below Basic on the math or English/language arts portions of the 2009 STAR CST.</p>		<p>Anticipated annual performance growth for each group: <i>10% of the students identified as FBB or BB will achieve on band positive growth on the STAR CST for 2010.</i></p>		
<p>Means of evaluating progress toward this goal: Academic goal setting through math and English 20 day assessments, enrollment in CAHSEE and remedial classes. Student performance on the STAR CST for 2010. Analysis of STAR CST 2009 test data to identify FBB and BB students.</p>		<p>Group data to be collected to measure academic gains: Academic 6-week progress marks, math and English 20-day assessments, positive academic progress in CAHSEE and remedial classes.</p>		
<p>Actions to be Taken to Reach This Goal¹ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing and Professional Development)</p>	<p>Start Date² Completion Date</p>	<p>Proposed Expenditures³</p>	<p>Estimated Cost</p>	<p>Funding Source</p>
<p>Students will be identified by all staff. 20-day assessment focuses on needed skills to increase student knowledge.</p>	<p>Aug. 2009</p>			

¹ See *Appendix B: Chart of Requirements for the SPSA* for content required by each program or funding source supporting this goal.

² List the date an action will be taken or will begin, and the date it will be completed.

³ If funds appropriate to this goal are allocated to the school through the Consolidated Application or other source, list each proposed expenditure, such as "middle grades reading tutor" or "laptop computer", and the quantity to be acquired. Schools participating in programs for which the school receives no allocation may omit proposed expenditures.

SCHOOL GOAL # 2 Eighty percent of McClellan High School students will meet the district benchmark on the district's 20-day assessments as measured by (80%) passing score.				
Student groups and grade levels to participate in this goal: All McClellan students will participate in 20-day assessments based on California state standards in the following subjects: English/LA, mathematics, science, social science/history, physical education, and visual and performance arts.		Anticipated annual performance growth for each group: Eighty percent of the students will score 80% or better on the 20-day assessment exams. <i>Seven 20-day assessment exams are administered during the year.</i>		
Means of evaluating progress toward this goal: Seven 20-day assessments are administered during the year. Pre and Post tests are administered within the 20-day testing period. Scores are collected; failing students are identified for intervention and remediation. Students are then re-tested to meet standards and goals.		Group data to be collected to measure academic gains: Seven 20-day assessment reports are made to the district office during the year. Reporting teacher identifies, reports, and remediates students to measure academic gains.		
Actions to be Taken to Reach This Goal ⁴ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing and Professional Development)	Start Date ⁵ Completion Date	Proposed Expenditures ⁶	Estimated Cost	Funding Source
Pre and Post tests are written by NCLB certificated teachers. Scores are collected; failing students are identified for intervention and remediation. Students are then retested to meet standards and goals.	August 2009 May 2010	No additional expenditures required.	N/A	N/A

¹ See Appendix B: Chart of Requirements for the SPSA for content required by each program or funding source supporting this goal.

² List the date an action will be taken or will begin, and the date it will be completed.

³ If funds appropriate to this goal are allocated to the school through the Consolidated Application or other source, list each proposed expenditure, such as "middle grades reading tutor" or "laptop computer", and the quantity to be acquired. Schools participating in programs for which the school receives no allocation may omit proposed expenditures.

SCHOOL GOAL # 3 McClellan High School students will exhibit more respectful, responsible, and appropriate behavior at school. As a result, the number of behavior referrals and suspensions will decrease proportionally over the previous academic year (5%).				
Student groups and grade levels to participate in this goal: All McClellan High School students will participate.		Anticipated annual performance growth for each group: A 5% reduction in the number of behavior referrals and suspensions from the 2008-2009 school year.		
Means of evaluating progress toward this goal: Weekly behavior referral log, ABI behavior interventions. Weekly suspension log reported to the district office.		Group data to be collected to measure academic gains: Weekly discipline logs. ABI student behavior interventions.		
Actions to be Taken to Reach This Goal⁷ Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing and Professional Development)	Start Date⁸ Completion Date	Proposed Expenditures⁹	Estimated Cost	Funding Source
Student handbook taught the first month of school in all classes; behavior expectations are clearly expressed throughout the year in classes.	August 2009	Student handbooks, student contracts, and posted expectations	\$200	Lottery funds
Teacher training and implementation of the ABI (AERIES Browser Interface) intervention process.	September 2009	N/A		
Counselor/principal meets with students and parents upon returning to school after a 3 or more day suspension; student behavior contract developed.	As needed	N/A		

¹ See *Appendix B: Chart of Requirements for the SPSA* for content required by each program or funding source supporting this goal.

² List the date an action will be taken or will begin, and the date it will be completed.

³ If funds appropriate to this goal are allocated to the school through the Consolidated Application or other source, list each proposed expenditure, such as "middle grades reading tutor" or "laptop computer", and the quantity to be acquired. Schools participating in programs for which the school receives no allocation may omit proposed expenditures.

SCHOOL GOAL # 4 <i>McClellan students will maintain a 95% or higher attendance rate. Students who are regularly present for instruction and practice of grade level standards will be better prepared for state testing.</i>				
Student groups and grade levels to participate in this goal: <i>All students attending McClellan High School will participate in this goal.</i>		Anticipated annual growth for each group:		
Means of evaluating progress toward this goal: <i>Progress will be evaluated through attendance reports.</i>		Group data to be collected to measure gains: <i>Data will be collected from students at all grade levels.</i>		
Actions to be Taken to Reach This Goal Consider all appropriate dimensions (e.g., Teaching and Learning, Staffing and Professional Development)	Start Date Completion Date	Proposed Expenditures	Estimated Cost	Funding Source
<i>1. To increase school connectedness, a .5 FTE school counselor will be employed. The counselor will meet with individuals and small groups of students to focus on peer relations, anger management, grief, discipline concerns, and scheduling issues.</i>	<i>1. August 2009 – May 2010</i>	<i>1. .5 FTE school counselor</i>	<i>1. \$25,000 for the 2009 – 2010 school year</i>	<i>1.</i>
<i>2. A basketball team will be made available to students to increase school connectedness.</i>	<i>2. November 2009 – May 2010</i>	<i>2. (2) \$750 stipends;</i>	<i>2. \$1,500</i>	<i>2. Site funding</i>
<i>3. Incentives will be provided for students who have perfect attendance during each trimester and during the entire school year.</i>	<i>3. August 2009 – May 2010</i>			
<i>4. The school staff will send letters to, make phone calls to and/or meet with parents/guardians of individual students who fall below a 90% attendance rate.</i>	<i>4. August 2009 – May 2010</i>			
<i>5. A class will be taught that includes creating a school newspaper, yearbook, assemblies, and other activities aimed at building school spirit and connectedness.</i>	<i>5. August 2009 – May 2010</i>			

¹ See Appendix B: Chart of Requirements for the SPSA for content required by each program or funding source supporting this goal.

² List the date an action will be taken or will begin, and the date it will be completed.

³ If funds appropriate to this goal are allocated to the school through the Consolidated Application or other source, list each proposed expenditure, such as "middle grades reading tutor" or "laptop computer", and the quantity to be acquired. Schools participating in programs for which the school receives no allocation may omit proposed expenditures.

McClellan Programs Included in this Plan

Check the box for each state and federal categorical program in which the school participates and, if applicable, enter amounts allocated. (The plan must describe the activities to be conducted at the school for each of the state and federal categorical program in which the school participates. If the school receives funding, then the plan must include the proposed expenditures.)

State Programs	Allocation
<input type="checkbox"/> California School Age Families Education <u>Purpose:</u> Assist expectant and parenting students succeed in school	\$ 0
<input type="checkbox"/> Economic Impact Aid/ State Compensatory Education <u>Purpose:</u> Help educationally disadvantaged students succeed in the regular program	\$ 0
<input type="checkbox"/> Economic Impact Aid/ English Learner Program <u>Purpose:</u> Develop fluency in English and academic proficiency of English learners	\$ 0
<input type="checkbox"/> Art, Music and PE Block Grant (one time) <u>Purpose:</u> Art and music enrichment	\$ 0
<input checked="" type="checkbox"/> Art, Music and PE Grant (ongoing) <u>Purpose:</u> Art and Music enrichment	\$ 80,516 (d)
<input checked="" type="checkbox"/> Peer Assistance and Review <u>Purpose:</u> Assist teachers through coaching and mentoring	\$ 21,866 (d)
<input checked="" type="checkbox"/> Pupil Retention Block Grant <u>Purpose:</u> Prevent students from dropping out of school	\$ 134,925 (d)
<input checked="" type="checkbox"/> School and Library Improvement Program Block Grant <u>Purpose:</u> Improve library and other school programs	\$ 100 (s)
<input type="checkbox"/> School Improvement Program Fund <u>Purpose:</u> Improve school programs	\$ 0
<input checked="" type="checkbox"/> School Safety and Violence Prevention Act <u>Purpose:</u> Increase school safety	\$ 73,656 (d)
<input checked="" type="checkbox"/> Tobacco-Use Prevention Education <u>Purpose:</u> Eliminate tobacco use among students	\$ 3,000 (d)
<input type="checkbox"/> GATE	\$ 0
<input checked="" type="checkbox"/> LOTTERY	\$ 1,173 (s)
<p style="text-align: center;">Total amount of state categorical funds allocated to this school</p>	\$313,963 - district controlled \$1,273 - site controlled

Federal Programs under No Child Left Behind (NCLB)	Allocation
<input type="checkbox"/> Title I, Neglected <u>Purpose:</u> Supplement instruction for children abandoned, abused, or neglected who have been placed in an institution	\$ 0
<input type="checkbox"/> Title I, Part D: Delinquent <u>Purpose:</u> Supplement instruction for delinquent youth	\$ 0
<input type="checkbox"/> Title I, Part A: School wide Program <u>Purpose:</u> Upgrade the entire educational program of eligible schools in high poverty areas	\$ 0
<input type="checkbox"/> Title I, Part A: Targeted Assistance Program <u>Purpose:</u> Help educationally disadvantaged students in eligible schools achieve grade level proficiency	\$ 0
<input type="checkbox"/> Title I, Part A: Program Improvement <u>Purpose:</u> Assist Title I schools that have failed to meet NCLB adequate yearly progress (AYP) targets for one or more identified student groups	\$ 0
<input checked="" type="checkbox"/> Title II, Part A: Teacher and Principal Training and Recruiting <u>Purpose:</u> Improve and increase the number of highly qualified teachers and principals	\$ 183,575 (d)
<input checked="" type="checkbox"/> Title II, Part D: Enhancing Education Through Technology <u>Purpose:</u> Support professional development and the use of technology	\$ 4,564 (d)
<input checked="" type="checkbox"/> Title III, Part A: Language Instruction for Limited-English-Proficient (LEP) Students <u>Purpose:</u> Supplement language instruction to help limited-English-proficient (LEP) students attain English proficiency and meet academic performance standards	\$ 66,000 (d)
<input checked="" type="checkbox"/> Title IV, Part A: Safe and Drug-Free Schools and Communities <u>Purpose:</u> Support learning environments that promote academic achievement	\$ 17,171 (d)
<input checked="" type="checkbox"/> Title V: Innovative Programs <u>Purpose:</u> Support educational improvement, library, media, and at-risk students	\$ 62 (s)
<input type="checkbox"/> Title VI, Part B: Rural Education Achievement <u>Purpose:</u> Provide flexibility in the use of NCLB funds to eligible LEAs	\$ 0
<p style="text-align: center;">Total amount of federal categorical funds allocated to this school</p>	\$271,310— district controlled \$62— site controlled
<p style="text-align: center;">Total amount of state and federal categorical funds allocated to this school</p>	\$585,273— district controlled \$1,335— site controlled

School Site Council Membership

Education Code Section 64001(g) requires that the SPSA be reviewed and updated at least annually, including proposed expenditures of funds allocated to the through the Consolidated Application, by the school site council. The current make-up of the school site council is as follows:

Names of Members	Principal	District Employee	Classroom Teacher	Student	Parent or Community Member
David DeArcos	X				
Kim Baioni			X		
Brandon Spaulding				X	
Laya Burrell				X	
Shar McLeod		X			
Teri Shoup					X
Numbers of members of each category	1	1	1	2	1

Recommendations and Assurances

The school site council recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

1. The school site council is correctly constituted and was formed in accordance with district governing board policy and state law.
2. The school site council reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the school plan requiring board approval.
3. The school site council sought and considered all recommendations from the following groups or committees before adopting this plan (**Check those that apply**):

School Advisory Committee for State Compensatory Education Programs

English Learner Advisory Committee

Community Advisory Committee for Special Education Programs

Gifted and Talented Education Program Advisory Committee

Other (*list*)

4. The school site council reviewed the content requirements for school plans of programs included in this *Single Plan for Student Achievement* and believes all such content requirements have been met, including those found in district governing board policies and in the LEA Plan.
5. This school plan is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.
6. This school plan was adopted by the school site council at a public meeting on: 10/29/08.

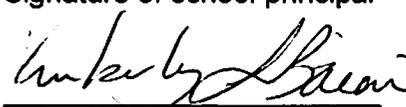
Attested:

David DeArcos
Typed name of school principal


Signature of school principal

2-9-10
Date

Kimberly Baioni
Typed name of SSC chairperson


Signature of SSC chairperson

2/9/10
Date

I. Resources

This section contains the following appendices that will assist a school site council in completing the *Single Plan for Student Achievement* and in maintaining a cycle of continuous improvement:

- Appendix A: Programs Funded through the Consolidated Application
- Appendix B: Chart of Requirements for the *Single Plan for Student Achievement*
- Appendix C: School and Student Performance Data Forms
- Appendix D: Analysis of Current Instructional Program
- Appendix E: McClellan High School Site Council Bylaws
- Appendix F: Acronyms and Specialized Terms

Appendix A: Programs Funded through the Consolidated Application

The following programs are reported in the Consolidated Application. Information on the Consolidated Application and program profiles are available at <http://www.cde.ca.gov/fg/aa/co/>.

State Programs

- California School Age Families Education
- Economic Impact Aid
- Instructional Time and Staff Development Reform
- Peer Assistance and Review
- School Safety & Violence Prevention Act
- Tobacco-Use Prevention Education

Federal No Child Left Behind (NCLB) Programs

Information and CDE contacts for NCLB programs are available at <http://www.cde.ca.gov/nclb/sr/pc>.

- Title I, Neglected or Delinquent
- Title II, Part A, Teacher & Principal Training & Recruiting
- Title II, Part D, Enhancing Education Through Technology (Formula)
- Title III LEP Students
- Title IV, Part A, Safe & Drug-Free Schools & Communities
- Title V, Part A, Innovative Programs

Appendix B: Chart of Requirements for The Single Plan for Student Achievement

REQUIREMENTS	LEGAL CITATION	Economic Impact Aid (EIA) English Learners	EIA, State Compensatory Education	Title I Targeted Assistance	Title I, Schoolwide	Title I, Program Improvement	Immediate Intervention/USP	High Priority Schools	Title II, Improving Teacher Quality	Title III, English Learners	Title IV, Safe & Drug-free Schools **	Title V Innovative Programs	School Safety Block Grant **	Pupil Retention Block Grant	School & Library Improvement BG
I. Involvement															
Involve parents and community in planning and implementing the school plan	EC 52055.625(b)(1)(C), (2)(C), (e) EC 52055.620(a)(4) EC 52054 EC 35294.1(b)(2)(C) 5CCR 3932 20 USC 7115(a)(1)(E) 20 USC 6316(b)(3) 20 USC 6315(c)(1)(G) 20 USC 6314(b)(1), (2)(A)	X	X	X	X	X	X	X	X		X	X	X		
Advisory committee review & recommendations	EC 64001(a) EC 52055.620(b)(1)	X	X	X	X	X	X	X	X		X	X			
Written notice of PI status	20 USC 6316(b)(3)					X									
II. Governance and Administration															
Single, comprehensive plan	EC 64001(a), (d) EC 52853 EC 41572 EC 41507 EC 35294.1(a) 20 USC 7114(d)(2) 20 USC 6315(c)(1)(B) 20 USC 6314(b)(2)(A)	X X	X X	X X	X X	X X			X	X	X	X	X	X	X
School site council (SSC) constituted per former EC 52012	EC 64001(g)	X	X	X	X	X			X	X	X	X		X	X

** This program must be included in the Single Plan For Student Achievement if funds are provided to the school from the district's entitlement [EC 64001(d)]

REQUIREMENTS	LEGAL CITATION	Economic Impact Aid (EIA) English Learners	EIA, State Compensatory Education	Title I Targeted Assistance	Title I, Schoolwide	Title I, Program Improvement	Immediate Intervention/USP	High Priority Schools	Title II, Improving Teacher Quality	Title III, English Learners	Title IV, Safe & Drug-free Schools "	Title V Innovative Programs	School Safety Block Grant **	Pupil Retention Block Grant	School & Library Improvement BG
SSC developed plan and expenditures	EC 64001(a) EC 41572 EC 41507 EC 35294.1(b)(1)	X	X	X	X	X			X	X	X	X	X	X	X
SSC annually updates the plan	EC 64001((g) EC 35294.2(e)	X	X	X	X	X			X	X	X	X	X	X	X
Governing board approves SPSA	EC 64001(h) EC 52055.630(b)	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Policies to insure all groups succeed	20 USC 6316(b)(3)					X									
Specify role of school, LEA, and SEA; and coordination with other organizations	20 USC 6316(b)(3)					X									
Submit High Priority annual report after public LEA governing board review	EC 52055.640							X							
III. Funding															
Plan includes proposed expenditures to improve academic performance	EC 64001(g) EC 52853 EC 52054 20 USC 6316(b)(3) 20 USC 6315(c) 20 USC 6314(b)(2)(A)	X X	X X	X X	X X	X X	X X		X	X	X	X X			
Describe centralized services expenditures	5 CCR 3947(b)	X	X												
IV. Standards, Assessment, and Accountability															
Comprehensive assessment and analysis of data	EC 64001(f) EC 52055.620(a)(1) - (3) EC 52054 20 USC 7115(a)(1)(A) 20 USC 6314(b)(1), (2)(A)	X	X	X	X	X	X	X	X	X	X	X			
Evaluation of improvement strategies	EC 64001(f)	X	X	X	X	X			X	X	X	X			

REQUIREMENTS	LEGAL CITATION	Economic Impact Aid (EIA) English Learners	EIA, State Compensatory Education	Title I Targeted Assistance	Title I, Schoolwide	Title I, Program Improvement	Immediate Intervention/USP	High Priority Schools	Title II, Improving Teacher Quality	Title III, English Learners	Title IV, Safe & Drug-free Schools "	Title V Innovative Programs	School Safety Block Grant **	Pupil Retention Block Grant	School & Library Improvement BG
	EC 52853 EC 52055.625(c) EC 35294.2(e) EC 32228.5(b) 20 USC 7115*a)(2)	X	X	X	X	X		X			X	X	X		
Ongoing monitoring and revision	20 USC 6315(c)(2)(B)														
Assessment results available to parents	EC 35294.2(e) 20 USC 7115(a)(1)(E) 20 USC 6314(b)(2)(A)				X						X		X		
V. Staffing and Professional Development															
Provide staff development	EC 52853 EC 52055.625(d)(1)(B),(C)	X	X	X	X	X		X				X			
	EC 32228(b)(2) 20 USC 6316(b)(3) 20 USC 6315(c)(1)(F) 20 USC 6314(b)(1), (2)(A)			X	X	X							X		
Budget 10% of Title I for staff development	20 USC 6316(b)(3)					X									
Provide highly qualified staff	EC 52055.625(b), (d) 20 USC 6315(c)(1)(E) 20 USC 6314(b)(1), (2)(A)			X	X			X							
Distribute experienced teachers	EC 52055.620(d)							X							
VI. Opportunity & Equal Educational Access															
Describe instruction for at-risk students	EC52853	X	X	X	X	X						X			
Describe the help for students to meet state standards	EC 64001(f) 20 USC 6314(b)(1), (2)(A) 20 USC 6315(c)	X	X	X	X	X	X		X	X	X	X			
Describe auxiliary services for at-risk	EC 52853	X	X	X	X	X						X			

REQUIREMENTS	LEGAL CITATION	Economic Impact Aid (EIA) English Learners	EIA, State Compensatory Education	Title I Targeted Assistance	Title I, Schoolwide	Title I, Program Improvement	Immediate Intervention/USP	High Priority Schools	Title II, Improving Teacher Quality	Title III, English Learners	Title IV, Safe & Drug-free Schools	Title V Innovative Programs	School Safety Block Grant **	Pupil Retention Block Grant	School & Library Improvement BG
students	EC 52055.620(a)(7) 20 USC 7114(d)(2)(E) 20 USC 6315(c) 20 USC 6314(b)(1), (2)(A)			X	X			X			X				
Avoid Isolation or segregation	5CCR 3934	X	X	X	X	X						X			
VII. Teaching and Learning															
Goals based on performance	EC 64001(f) 20 USC 7115(a)(1)(A)	X	X	X	X	X	X		X	X	X	X			
Define objectives	EC 52054 20 USC 7114(d)(2)(B) 20 USC 6316(b)(3)					X	X				X				
Steps to intended outcomes	EC 52054 5CCR 3930		X	X	X	X	X		X						
Account for all services	5CCR 3930		X	X	X	X			X						
Provide strategies responsive to student needs	EC 52055.620(a)(3) EC 52054 5CCR 3931 20 USC 7114(d)(2)(E) 20 USC 6315(c) 20 USC 6314(b)(2)(A)	X	X	X	X	X	X	X	X		X	X			
Describe reform strategies that: -Allow all to meet/exceed standards; -Are effective, research based;	20 USC 6314(b)(1), (2)(A) 20 USC 6315(c) 20 USC 6316(b)(3) 20 USC 6315(c)(1)(C) 20 USC 6314(b)(1)(B)			X	X	X									
-Strengthen core academics; -Address under-served populations; -Provide effective, timely assistance;	EC 52054 EC 52055.625(b), (c) 20 USC 6314(b)(1)(I), (2)(A)				X	X	X	X							

REQUIREMENTS	LEGAL CITATION	Economic Impact Aid (EIA) English Learners	EIA, State Compensatory Education	Title I Targeted Assistance	Title I, Schoolwide	Title I, Program Improvement	Immediate Intervention/USP	High Priority Schools	Title II, Improving Teacher Quality	Title III, English Learners	Title IV, Safe & Drug-free Schools **	Title V Innovative Programs	School Safety Block Grant **	Pupil Retention Block Grant	School & Library Improvement BG
-Increase learning time	20 USC 6316(b)(3); 20 USC 6314(b)(1)(B),(2)				X										
-Meet needs of low-performing students	20 USC 6315(c)(A); 20 USC 6314(b)(1)(B),(2)			X	X										
-Involve teachers in academic assessments	20 USC 6314(b)(1)(H), (2)				X										
-Coordinate state and federal programs	20 USC 6315(c)(1)(H) 20 USC 6314(b)(1)(J), (2)(A)			X	X										
-Transition from preschool	20 USC 6315(c)(1)(D) 20 USC 6314(b)(1)(G), (2)(A)			X	X										
Provide an environment conducive to learning	EC 52055.625(f)(1) EC 52055.620(a)(6) 20 USC 7114(d)(1)							X X			X				
Enable continuous progress	5CCR 3931	X	X	X	X	X			X		X	X			
Acquire basic skills, literacy	EC 52055.625(b)(1), (c)(1) 5CCR 3937	X	X	X	X	X		X	X			X			
Align curriculum, strategies, and materials with state standards or law	EC 52853 EC 52055.625(b)(2)(D),(c)	X	X	X	X	X		X				X			
Provide high school career preparation	5CCR 4403		X												

Appendix C: School and Student Performance Data Forms

The following tables and charts are included in Appendix C. These tables represent samples of ways to assist the school site council in representing and analyzing data and developing conclusions regarding improvement strategies:

- Table 1: ASAM School: Performance by Ethnicity
- Table 2: ASAM School: English Language Arts and Mathematics Performance by Ethnicity
- Table 3: ASAM School: English-Language Arts Adequate Yearly Progress (AYP)
- Table 4: ASAM School: Mathematics Adequate Yearly Progress (AYP)
- Chart A: Academic Performance Index (API) Charts
- Table 5: California English Language Development (CELDT) Data
- Table 6: Discipline & Climate for Learning

Table 1: ASAM School: Academic Performance Data by Ethnicity

School Demographic Characteristics API

These data are from the October 2009 California Basic Educational Data System (CBEDS) data collection and the 2009 Standardized Testing and Reporting (STAR) Program student answer document.

Ethnic/Racial (STAR)	Percent	Enrollments* (STAR)	Percent
African American (not of Hispanic origin)	26	Grades K - 9	0
American Indian or Alaska Native	0	Grades 10-11	100
Asian	0	<i>*This is a percentage of all enrollments in grades 2-11.</i>	
Filipino	0		
Hispanic or Latino	31	Parent Education Level (STAR)	
Pacific Islander	0	Percentage with a response*	70
White (not of Hispanic origin)	43	Of those with a response:	
		Not a high school graduate	12
		High school graduate	28
		Some college	37
		College graduate	16
		Graduate school	7
		<i>*This number is the percentage of student answer documents with stated parent education level information.</i>	
<i>These percentages may not sum to 100 due to responses of: other, multiple, declined to state, or non-response.</i>			
Participants in Free or Reduced-Price Lunch (STAR)	49		
Participants in Gifted and Talented Education Program (STAR)	0		
Participants in Migrant Education Program (STAR)	0	Average Parent Education Level (STAR)	<u>Average</u> 2.79
English Learners (STAR)	3	<i>The average of all responses where "1" represents "Not a high school graduate" and "5" represents "Graduate school."</i>	
Reclassified Fluent-English-Proficient (RFEF) Students (STAR)	5	Average Class Size (CBEDS)	
Students with Disabilities (STAR)	3	<u>Grades</u>	<u>Average</u>
		K-3	N/A
		4-6	N/A
		Core academic courses in departmentalized programs	18
Mobility			
School, CBEDS Date (STAR)	69		
LEA, CBEDS Date (STAR)	84		
<i>These are the percentages of students who were counted as part of the school's or LEA's enrollment on the October 2009 CBEDS data collection and who have been continuously enrolled since that date.</i>		Enrollment in Grades 2-11 on First Day of Testing (STAR)	<u>Number</u> 61
Fully-Credentialed Teachers (CBEDS)	100	Number of Students Tested (STAR)	61
Teachers with Emergency Credentials (CBEDS)	0		
		Multi-track, Year-round School (CBEDS)	<u>Yes/No</u> No

Table 2: ASAM School: Math and English Language Arts Performance Data by Ethnicity

GROUPS	English-Language Arts Target 95% Met all participation rate criteria? No					Mathematics Target 95% Met all participation rate criteria? Yes				
	Enrollment First Day of Testing	Number of Students Tested	Met 2007 AYP Rate	Criteria	Alternative Method	Enrollment First Day of Testing	Number of Students Tested	Met 2007 AYP Rate	Criteria	Alternative Method
Schoolwide	11	11	100	Yes	EN	11	10	91	Yes	EN
African American or Black (not of Hispanic origin)	4	4	100	--		4	4	100	--	
American Indian or Alaska Native	0	0	--	--		0	0	--	--	
Asian	0	0	--	--		0	0	--	--	
Filipino	0	0	--	--		0	0	--	--	
Hispanic or Latino	2	2	100	--		2	2	100	--	
Pacific Islander	0	0	--	--		0	0	--	--	
White (not of Hispanic origin)	5	5	100	--		5	4	80	--	
Socioeconomically Disadvantaged	6	6	100	--		6	6	100	--	
English Learners	3	3	100	--		3	3	100	--	
Students with Disabilities	0	0	--	--		0	0	--	--	

Table 3: ASAM School: English-Language Arts Adequate Yearly Progress (AYP)

2009 Language Arts AYP Summary

Met 2009 AYP: No

Program Improvement (PI) Status: No

Must Offer Supplemental Educational Services: No

Subgroup	Enrollment	Number Tested	Particip. Rate	Particip. Rate Met	Alt. Methods	Number Valid Scores	Number Proficient or Above	Percent Proficient or Above	Percent Proficient Met	Alt. Methods
All Students	11	11	100	Yes	EN	7	--	0	Yes	CI
African American	4	4	100	--		3	--	0	--	
American Indian	0	0	--	--		0	--	0	--	
Asian	0	0	--	--		0	--	0	--	
Filipino	0	0	--	--		0	--	0	--	
Hispanic	2	2	100	--		0	--	0	--	
Pacific Islander	0	0	--	--		0	--	0	--	
White	5	5	100	--		4	--	0	--	
Socioeconomic Disadvantaged	6	6	100	--		4	--	0	--	
English Learner	3	3	100	--		1	--	0	--	
Students with Disabilities	0	0	--	--		0	--	0	--	

Graduation Rate

Rate for 2009	Rate for 2008	Change	Average 2-Year Change	Met AYP	Alt. Methods
88.6	88.6	-.09	-0.9	Yes	DA

Table 4: ASAM School: Mathematics Adequate Yearly Progress (AYP)

2009 Mathematics AYP Summary

Met 2009 AYP: Yes

Program Improvement (PI) Status: No

Must Offer Supplemental Educational Services: No

Subgroup	Enrollment	Number Tested	Particip. Rate	Particip. Rate Met	Alt. Methods	Number Valid Scores	Number Proficient or Above	Percent Proficient or Above	Percent Proficient Met	Alt. Methods
All Students	11	10	91	Yes	EN	6	--	0	Yes	CI
African American	4	4	100	--		3	--	0	--	
American Indian	0	0	--	--		0	--	0	--	
Asian	0	0	--	--		0	--	0	--	
Filipino	0	0	--	--		0	--	0	--	
Hispanic	2	2	100	--		0	--	0	--	
Pacific Islander	0	0	--	--		0	--	0	--	
White	5	4	80	--		3	--	0	--	
Socioeconomic Disadvantaged	6	6	100	--		4	--	0	--	
English Learner	3	3	100	--		1	--	0	--	
Students with Disabilities	0	0	--	--		0	--	0	--	

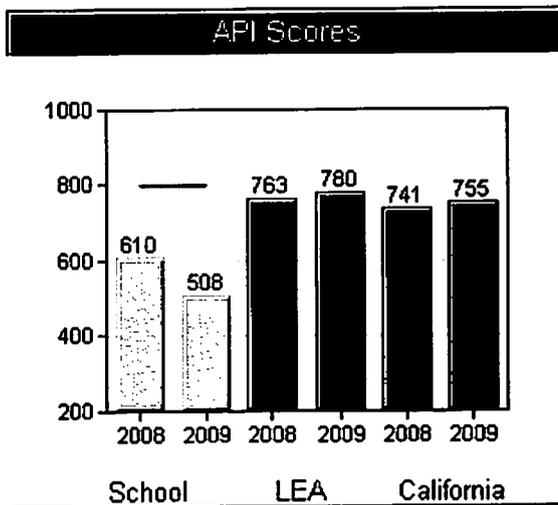
Graduation Rate

Rate for 2009	Rate for 2008	Change	Average 2-Year Change	Met AYP	Alt. Methods
88.6	88.6	-0.9	-0.9	Yes	DA

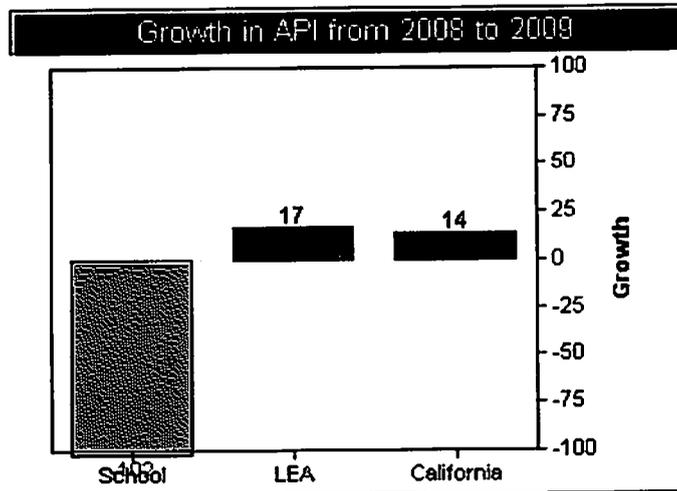
Chart A: Academic Performance Index (API) Charts

2008 Base API	2009 Growth API	Growth in the API from 2008 to 20089
610	508	-102

Growth API target information is not applicable to LEAs, to schools in the Alternative Schools Accountability Model (ASAM), to special education schools, or to schools that do not have a valid 2008 Base API.



— Statewide Performance Target for Schools = API of 800 or Above



School: McClellan High (Continuation)
 LEA: Center Joint Unified

Table 5: California English Language Development (CELDT) Data

Grade	California English Language Development Test (CELDT) Results											
	Advanced		Early Advanced		Intermediate		Early Intermediate		Beginning		Number Tested	
	#	%	#	%	#	%	#	%	#	%	#	%
K												
1												
2												
3												
4												
5												
6												
7												
8	--	--	--	--	--	--	--	--	--	--	--	--
9	--	--	--	--	--	--	--	--	--	--	--	--
10	--	--	--	--	--	--	--	--	--	--	--	--
11	--	--	--	--	--	--	--	--	--	--	--	--
12	--	--	--	--	--	--	--	--	--	--	--	--
Total	--	--	--	--	--	--	--	--	--	--	--	--

Conclusions indicated by the data: No applicable data to indicate conclusions.

Table 6: Discipline & Climate for Learning

McClellan staff is committed to establishing and maintaining appropriate student behavior as an essential precondition of learning. There is a school wide emphasis on the importance of learning and addressing conditions that inhibit learning.

McClellan staff share and communicate high expectations for appropriate student behavior. These expectations are established from the first day a student enters our school ground in the intake process. McClellan has established clear and broad-based rules. Rules, consequences, and procedures are developed with input from students, are clear, and are made known to everyone in the school. Student participation in developing and reviewing school discipline programs ensures a sense of ownership and belonging. McClellan's Peer Mediation and Peer Council teams are built around these practices.

McClellan creates a warm school climate, characterized by a concern for students as individuals. Teachers and administrators take an interest in the personal goals, achievements, and problems of students and support them in their academic and extracurricular activities. Administrators are visible in hallways and classrooms, talking informally with teachers and students by name.

The Suspensions and Expulsions table illustrates total cases for the last three years, as well as a percentage of enrollment. Suspensions are expressed in terms of total infractions, not number of students suspended, as some students may have been suspended on multiple occasions. Expulsions occur only when required by law or when all other alternatives are exhausted.

Suspensions & Expulsions						
	School			District		
	05-06	06-07	07-08	05-06	06-07	07-08
Suspensions	106	73	52	1280	958	1058
Suspension Rate	80.9%	54.9%	42.6%	21.2%	16.4%	18.6%
Expulsions	9	6	0	22	14	6
Expulsion Rate	6.9%	4.5%	0.0%	0.4%	0.2%	0.1%

Appendix D: Analysis of Current Instructional Program

The following statements are adapted from No Child Left Behind (NCLB), Title I, Part A and the California Essential Program Components (EPC). These statements may be used to discuss and develop findings that characterize the instructional program at this school for students:

- Not meeting performance goals
- Meeting performance goals
- Exceeding performance goals

Special consideration should be given to any practices, policies, or procedures found to be noncompliant through ongoing monitoring of categorical programs.

Standards, Assessment, and Accountability

1. Use of state and local assessments to modify instruction and improve student achievement (NCLB)

The staff at McClellan High School analyzes the California Standards Test and California High School Exit Exam reports to determine the effectiveness of instruction and make modifications to improve student achievement.

2. Use of data to monitor student progress on curriculum-embedded assessments and modify instruction.

The staff at McClellan High School uses the district guided and site created 20-Day Assessments. This tool assists staff in analyzing data from California standards based classroom instruction techniques. This data is used as assessments in determining student progress in core areas of instruction.

Staffing and Professional Development

3. Status of meeting requirements for highly qualified staff (NCLB)

All McClellan High School certificated staff members have met the requirements for highly qualified staff.

4. Principals' Assembly Bill (AB) 75 training on State Board of Education (SBE) adopted instructional materials (EPC)

N/A

5. Sufficiency of credentialed teachers and teacher professional development (e.g., access to AB 466 training on SBE-adopted instructional materials) (EPC)

All McClellan High School teachers are credentialed. Access to AB 466 training is not applicable.

6. Alignment of staff development to content standards, assessed student performance, and professional needs (NCLB)

Three district-wide and site collaboration days focus on student achievement as measured by the California Standards Test. All district certificated staff analyze their class' performance for each of the content standards in English Language Arts and Mathematics.

7. Ongoing instructional assistance and support for teachers (e.g., use of content experts and instructional coaches) (EPC)

The district employs one Academic Coach to implement ongoing professional development activities in the areas of student achievement and technology. The Academic Coach works closely with newly hired teachers. The Academic Coach also does regular classroom observations and assists tenured teachers as needed. A BTSA program is also in place to provide assistance to new teachers.

8. Teacher collaboration by grade level (K-8) and department (9-12) (EPC)

District-wide and site based collaboration days focus on student achievement as measured by the California Standards Test. Certificated staff analyzed their class' performance for each of the content standards in English Language Arts and Mathematics. Groups share instruction strategies to address the content standards in which students showed the least success.

At McClellan High School, staff meetings are periodically designated for cross-curricular collaboration.

9. The availability of qualified personnel to provide counseling and other pupil support services

McClellan High School has a half-day counselor on campus. Some of the responsibilities of the counselor are to create student schedules, meet with students to create academic plans, work with students on long-term plans, and counsel students on personal issues.

Teaching and Learning

10. Alignment of curriculum, instruction, and materials to content and performance standards (NCLB)

McClellan High School students are provided with state adopted curriculum which is aligned to content standards. Teachers reference content standards in their lesson plans and the standards being addressed are posted each day in the classroom. .

11. Lesson pacing schedule and master schedule flexibility for sufficient numbers of intervention courses.

CAHSEE English and mathematics courses are offered as part of the master schedule. The purpose of these classes is to review/re-teach previously taught concepts that students are struggling with. The goal of these classes is to help students improve tests scores and pass the California High School Exit Exam. The skills learned should also improve student scores on the STAR tests.

12. Availability of standards-based instructional materials appropriate to all student groups (NCLB)

State adopted standards-based instructional materials are available for McClellan High School students. McClellan has updated materials that meet the educational needs of the student population.

13. The degree to which pupils are prepared to enter the work force.

McClellan offers an English class focused on teaching English skills that will be used by students in the work place. The class covers subjects such as writing a business letter and resume, conducting a phone interview, and interviewing in person. Students leave the class prepared to apply for jobs, interview for jobs, and be successful at the jobs after being hired. McClellan also offers a consumer math class.

14. Instructional Minutes and Minimum Days

Continuation students at McClellan High School attend school between three and five and a half hours each day. Minimum days exist only for those students who attend school for five and a half hours each day. There are 53 days throughout the year when these students do not attend their last classes of the day.

Opportunity and Equal Educational Access

15. Services provided by the regular program that enable underperforming students to meet standards (NCLB)

State adopted standards-based instructional materials are available for McClellan High School students. English learners are provided with additional instruction within the curriculum. All state-adopted curriculum includes intervention materials and suggestions for modifications in lessons for English learners and students not meeting standards.

In 2007, McClellan instituted English Language Arts and Mathematics CAHSEE classes to remediate and prepare students for the California High School Exit Exam.

16. Research-based educational practices to raise student achievement at this school (NCLB)

Center Unified School District has created a walk-through form based on sound educational practices. Each week, teachers are observed using the forms and feedback is left. The form includes practices such as checking for understanding, circulating the room and using district adopted curriculum as prescribed.

All curriculum and materials used at McClellan High School are standards-based and research-based. This includes the state-adopted Globe-Fearon, Houghton-Mifflin, Hampton Brown, and Holt curriculum as well as Measuring Up CAHSEE prep program.

Involvement

17. Resources available from family, school, district, and community to assist under-achieving students (NCLB)

To assist under-achieving students, McClellan High School sets up individual Student Study Team meetings to determine a plan of action to increase the student's academic proficiency. Outcomes from the meeting may include, but are not limited to: access referrals, referral to the school counselor, Intervention class, referral to the nurse, Occupational Therapist screening, Speech and Language screening,

academic and cognitive testing, etc. The Student Study Team is comprised of an administrator, classroom teachers, and counselor.

18. Involvement of parents, community representatives, classroom teachers, other school personnel, and students in secondary schools, in the planning, implementation, and evaluation of consolidated application programs. (5 CCR 3932)

McClellan High School has a School Site Council that meets once a trimester or as needed based on the issues needed to discuss. Key stakeholders are invited through the school bulletin, flyers, and phone calls to participate in program planning and evaluation as part of the School Site Council.

Funding

19. Services provided by categorical funds that enable underperforming students to meet standards (NCLB)

McClellan High School receives two categories of funds that can be used to target underperforming students.

Lottery monies are used to purchase consumable texts and applied 'hands on' learning tools to foster conceptual and practical learning. A .5 FTE school counselor has been tasked to increase student connectedness. Stipends for teachers to run after school intervention and sports clubs are available. The same fund is used to purchase copies for staff through the district's copy center.

The Block Grant and Title II funds are used to acquire substitutes for staff to observe their peers.

Appendix E: School Site Council By-Laws

McClellan High School Site Council Bylaws

Article I

Duties of the School Site Council

The school site council of McClellan High School, hereinafter referred to as the school site council, shall carry out the following duties:

- Obtain recommendations for, and review of the proposed *Single Plan for Student Achievement* from all school advisory committees.
- Develop and approve the plan and related expenditures in accordance with all state and federal laws and regulations.
- Recommend the plan and expenditures to the governing board for approval.
- Provide ongoing review of the implementation of the plan with the principal, teachers and other school staff members.
- Make modifications to the plan whenever the need arises.
- Submit the modified plan for governing board approval whenever a material change (as defined in district governing board policy) is made in planned activities or related expenditures.
- Annually evaluate the progress made toward school goals to raise the academic achievement of all students.
- Carry out all other duties assigned to the school site council by the district governing board and by state law.

Article II

Members

Section A: Composition

The school site council shall be composed of **5** members, selected by their peers, as follows:

- **1** Classroom teacher
- **1** Other school staff members (certificated or classified)
- **1** Parent or community members
- **1** student (one of which is the student board representative, on rotating basis)
- The school principal (or designated teacher) shall be an ex officio member of the school site council.

School site council members chosen to represent parents may be employees of the school district so long as they are not employed at this school.

Section B: Term of Office

School site council members serve for **2 month** terms. At the first regular meeting of the school site council, each member's current term of office shall be recorded in the minutes of the meeting.

Section C: Voting Rights

Each member is entitled to one vote and may cast that vote on any matter submitted to a vote of the school site council. Absentee ballots shall not be permitted.

Section D: Termination of Membership

The school site council may, by an affirmative vote of two-thirds of all its members, suspend or expel a member. Any elected member may terminate his or her membership by submitting a written letter of resignation to the school site council chairperson.

Section E: Transfer of Membership

Membership on the school site council may not be assigned or transferred.

Section F: Vacancy

Any vacancy on the school site council occurring during the term of a duly elected member shall be filled by a **vote of the council**. **Volunteers will be sought from the peer group representing the vacant position(s)**.

Article III Officers

Section A: Officers

The officers of the school site council shall be a chairperson, vice-chairperson, secretary, and other officers the school site council may deem desirable.

The **chairperson** shall:

- Preside at all meetings of the school site council.
- Sign all letters, reports and other communications of the school site council.
- Perform all duties incident to the office of the chairperson.
- Have other such duties as are prescribed by the school site council.

The **vice-chairperson** shall:

- Serve as requested by the chairperson during the opening of the SSC meeting for the **duration of that specific meeting**.
- Represent the chairperson in assigned duties.
- Substitute for the chairperson in his or her absence.

The **secretary** shall:

- Serve as requested by the chairperson during the opening of the SSC meeting for the **duration of that specific meeting**.
- Keep minutes of all regular and special meetings of the school site council.
- Transmit true and correct copies of the minutes of such meetings to the **Chairperson who has the responsibility to submit the minutes to the members of the Site Council**.
- Provide all notices in accordance with these bylaws.

- Be custodian of the records of the school site council for that meeting.
- Keep a register of the names, addresses and telephone numbers of each member of the school site council, the chairpersons of school advisory committees, and others with whom the school site council has regular dealings, as furnished by those persons.
- Perform other such duties as are assigned by the chairperson or the school site council.

Section B: Terms of Office

The officers shall **serve a two month term minimum**, at the **first** meeting of the school site council and shall serve for one year, or until each successor has been selected.

Section C: Removal of Officers

Officers may be removed from office by a two-thirds vote of all the members.

Section D: Vacancy

A vacancy in any office shall be filled at the earliest opportunity by a special election of the school site council, for the remaining portion of the term of office or the next **2 month term**.

Article IV Committees

Section A: Subcommittees

The school site council may establish and abolish subcommittees of its own membership to perform duties as shall be prescribed by the school site council. At least one member representing teachers and one member representing parents shall make up the subcommittee. No subcommittee may exercise the authority of the school site council.

Section B: Other Standing and Special Committees

The school site council may establish and abolish standing or special committees with such composition and to perform such duties as shall be prescribed by the school site council. No such committee may exercise the authority of the school site council.

Section B: Membership

Unless otherwise determined by the school site council, the school site council chairperson shall appoint members of standing or special committees. A vacancy on a committee shall be filled by appointment made by the chairperson.

Section C: Terms of Office

The school site council shall determine the terms of office for members of a committee.

Section D: Rules

Each committee may adopt rules for its own government not inconsistent with these bylaws or rules adopted by the school site council, or policies of the district governing board.

Section E: Quorum

A majority of the members of the committee shall constitute a quorum, unless otherwise determined by the school site council. The act of a majority of the members present shall be the act of the committee, provided a quorum is in attendance. A quorum will consist of 3 members. Preferred membership of a quorum is: 1 student, 1 teacher, and 1 community member/parent.

Article V Meetings of the School Site Council

Section A: Meetings

The school site council shall meet at least once a trimester, with more meetings scheduled as needed. Alternate or special meetings of the school site council may be called by the chairperson or by a majority vote of the school site council.

Section B: Place of Meetings

The school site council shall hold its regular meetings at a facility provided by the school, unless such a facility accessible to the public, including handicapped persons, is unavailable. Alternate meeting places may be determined by the chairperson or by majority vote of the school site council.

Section C: Notice of Meetings

Written public notice shall be given of all meetings at least **three days** in advance of the meeting. Changes in the established date, time or location shall be given special notice. All meetings shall be publicized in at least one of the following venues:

Principal's Newsletter, McClellan High School website (www.centerusd.k12.ca.us/mhs/), and/or posted in the main office. A recorded message will also go out to all households within a week of the planned meeting.

All required notices shall be delivered to school site council and committee members no less than **two days** in advance of the meeting, personally or by mail (or by e-mail).

Section D: Quorum

The act of a majority of the members present shall be the act of the school site council, provided a quorum is in attendance, and no decision may otherwise be attributed to the school site council. A majority of the members of the school site council shall constitute a quorum. A quorum for voting is 3 members.

Section E: Conduct of Meetings

Meetings of the school site council shall be conducted in accordance with the rules of order established by *Education Code* Section 3147(c), and with *Robert's Rules of Order* or an adaptation thereof approved by the school site council.

Section F: Meetings Open to the Public

All meetings of the school site council, and of committees established by the school site council, shall be open to the public. Notice of such meetings shall be provided in accordance with Section C of this article.

Article VII Amendments

An amendment of these bylaws may be made at any regular meeting of the school site council by a vote of two-thirds of the members present. Written notice of the proposed amendment must be submitted to school site council members at least **three** days prior to the meeting at which the amendment is to be considered for adoption.

Appendix G: Use of Resources

The following fiscal practices apply to the use of funds generated through the Consolidated Application:

The state fiscal year is the period from July 1 to June 30. Funds not spent during this period become "carryover funds", to be budgeted for use the following fiscal year. Districts may allow carryover to remain at the school that generated the funds or may aggregate unspent funds from all schools and redistribute them according to the formula appropriate for each program. State law does not limit the amount of carryover funds.

The federal fiscal year is the period from October 1 through September 30. However, we are allowed to expend federal funds beginning the previous July 1. Thus, the period of allowable expenditure extends for 15 months. Title I law limits the amount of funds that may be carried over from the previous fiscal year to 15 percent, except for agencies that receive less than \$50,000. A waiver of this restriction may be requested from the State Board of Education once every three years.

Eighty-five percent of the funds from certain programs must be used for direct educational services at schools. This limitation applies to:

- Economic Impact Aid, State Compensatory Education Program
- Economic Impact Aid, Limited-English-Proficient Program
- Title I, Part A, Improving Basic Programs

Up to 15 percent may be spent for administrative costs incurred at the school and district office in support of these programs.

Expenditures are allowable if they:

- Provide an effective means of achieving the purposes of the program funding source
- Are a reasonable use of limited resources.
- Are necessary to achieve the goals of the plan.
- Provide supplementary services for eligible students.
- Do not fund services required by state law.
- Do not pay for what, in the absence of these categorical funds, would be provided by the general fund.

This definition meets the federal requirement that expenditures of funds "supplement, and not supplant" state and local expenditures.

The district must reserve funds from the Title I, Part A, Basic Grant Program for:

- Costs of parent involvement (1 percent minimum) and professional development (5 percent to 10 percent)
- Program Improvement schools, whatever is needed for costs of public school choice, transportation, and supplemental educational services, up to 20 percent of the district allocation

The district may reserve funds from Title I, Part A, for:

- Serving community day school students
- Capital expenses for Title I programs operated at private schools
- Salary differentials
- Preschool
- Summer school
- Before school, after school, and school year extension programs
- Neglected students
- Homeless students
- Assistance to schools

The district may also reserve funds for:

- Indirect costs of administering state and federal programs
- Repayment of disallowed expenditures

Funds received through the Consolidated Application must be used to reach school goals for improving the academic performance of all students to the level of state standards. In so doing, care must be exercised to ensure that each funding source is used for the purposes for which the funds are allocated, and for eligible students.

Appendix F: Acronyms and Specialized Terms

Listed below are acronyms most often associated with programs funded through the Consolidated Application. Most of the acronyms are "hot-linked" to information on the topic of the acronym:

ACRONYM	STANDS FOR	WEB ADDRESS
ADA	Average Daily Attendance	http://www.cde.ca.gov/ds/fd/ec/
ADA	Americans with Disabilities Act	http://www.usdoj.gov/crt/ada/adahom1.htm
API	Academic Performance Index	http://www.cde.ca.gov/ta/ac/ap
APS	Academic Program Survey	http://www.cde.ca.gov/ta/lp/vl/improvtools.asp#aps
BTSA	Beginning Teacher Support and Assessment	http://www.btsa.ca.gov
BTPP	Bilingual Teacher Training Program	http://www.cde.ca.gov/sp/el/bt
CAHSEE	California High School Exit Examination	http://www.cde.ca.gov/ta/tg/hs/
CBEDS	California Basic Educational Data System	http://www.cde.ca.gov/ds/ss/cb
CBEST	California Basic Educational Skills Test	http://www.ctc.ca.gov/credentials/CAW-exams.html#CBEST
CDE	California Department of Education	http://www.cde.ca.gov
CELDT	California English Language Development Test	http://www.cde.ca.gov/ta/tg/el
COE	County Office of Education	http://www.cde.ca.gov/re/sd/co/index.asp
COP	Committee of Practitioners (Title I)	http://www.cde.ca.gov/sp/sw/t1/practitioners.asp
CPM	Categorical Program Monitoring	http://www.cde.ca.gov/ta/cr/cc
CSAM	California School Accounting Manual	http://www.cde.ca.gov/fg/ac/sa
CSIS	California School Information Services	http://www.cde.ca.gov/ds/sd/cs
CSR	Comprehensive School Reform	http://www.cde.ca.gov/ta/lp/cs/
CTC	Commission on Teacher Credentialing	http://www.ctc.ca.gov
DAS	District Assistance Survey	http://www.cde.ca.gov/ta/lp/vl/documents/distassistssrvy1.doc
DSLTL	District and School Leadership Team	
EC	Education Code	http://www.leginfo.ca.gov/calaw.html
EDGAR	U. S. Department of Education General Administrative Regulations	http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html
EL	English Learner	http://www.cde.ca.gov/ta/cr/el

ACRONYM	STANDS FOR	WEB ADDRESS
ELA	English Language Acquisition	http://www.cde.ca.gov/sp/el/ii
ELAP	English Language Acquisition Program	http://www.cde.ca.gov/fg/aa/ca/englishlang.asp
ELD	English Language Development	http://www.cde.ca.gov/ta/cr/el
EO	English-Only (Monolingual English)	
EPC	Essential Program Components	http://www.cde.ca.gov/ta/lp/vl/essentialcomp.asp
ESEA	Elementary and Secondary Education Act	http://www.ed.gov/policy/elsec/leg/esea02/index.html
ESL	English as a Second Language	http://www.cde.ca.gov/ta/cr/el
ESLRs	Expected Schoolwide Learning Results	http://www.acswasc.org/process_ca_comprehensive.htm
FEP	Fluent-English-Proficient	http://www.cde.ca.gov/demographics
FOL	Focus on Learning	http://www.acswasc.org/process_ca_comprehensive.htm
FTE	Full-Time-Equivalent	http://data1.cde.ca.gov/dataquest/gls_fte.htm
GATE	Gifted and Talented Education	http://www.cde.ca.gov/sp/g/
GED	General Educational Development	http://www.cde.ca.gov/ta/tg/gd
HPSGP	High Priority Schools Grant Program	http://www.cde.ca.gov/ta/lp/hp/
IEP	Immigrant Education Program (NCLB, Title III)	http://www.cde.ca.gov/sp/el/t3
IEP	Individualized Education Program	http://www.calstat.org/iep/
II/USP	Immediate Intervention/Underperforming Schools Program	http://www.cde.ca.gov/ta/lp/ii
LC	Language Census	http://www.cde.ca.gov/ds/ss/lc
LD	Learning Disabled	
LEA	Local Educational Agency	http://www.cde.ca.gov/re/sd
LEP	Limited English Proficient	
NAEP	National Assessment of Educational Progress	http://www.nagb.org
NCE	Normal Curve Equivalent	
NCLB	No Child Left Behind	http://www.cde.ca.gov/pr/nclb
NRT	Norm-referenced Test	
PI	Program Improvement	http://www.cde.ca.gov/ta/ac/ti/programimprov.asp
PSAA	Public Schools Accountability Act	http://www.cde.ca.gov/psaa

ACRONYM	STANDS FOR	WEB ADDRESS
PTA	Parent Teacher Association	http://www.pta.org
R-FEP	Redesignated Fluent-English-Proficient	
ROPC	Regional Occupational Program and Centers	http://www.cde.ca.gov/rocp/dsp/coord.html
RSDSS	Regional System for District and School Support	http://www.cde.ca.gov/sp/sw/ss/s4directory.asp
SABE/2	Spanish Assessment of Basic Education	http://www.cde.ca.gov/ta/tg/sr
SARC	School Accountability Report Card	http://www.cde.ca.gov/ta/ac/sa
SBCP	School-Based Coordinated Programs	
SEA	State Education Agency	http://www.cde.ca.gov
STAR	Standardized Testing and Reporting	http://www.cde.ca.gov/ta/tg/sr
UCP	Uniform Complaint Procedures	http://www.cde.ca.gov/re/cp/uc
WASC	Western Association of Schools and Colleges	http://www.wascweb.org

CENTER UNIFIED SCHOOL DISTRICT

Agenda Request for:	
Dept./Site: McClellan High School	
Date: February 16, 2010	Action Item <u> X </u>
To: Board of Trustees	Information Item <u> </u>
From: David DeArcos	# Attached Pages <u>58</u>
Principal's Initials: <u>DD</u>	

SUBJECT:

McClellan High School is submitting it's Safety Plan for the 2009/10 school year for board approval.

RECOMMENDATION:

CONSENT AGENDA

McClellan High School



Safe School

And

Emergency Preparedness Plan

**Center Joint Unified School District
Antelope, CA**

Revised 2009-2010 School Year

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Emergency Preparedness Plan Signature Sheet

McClellan's Safe School Plan was developed in accordance with SB 187 and Safe Schools A Planning Guide for Action, published by the Department of Education. Student, parent and teacher surveys were taken into account to determine areas of greatest need. The document includes the school's personal, physical, social and cultural environment, which serves as an effective prevention plan based on parent and student surveys. Also taken into consideration are temporary restraining orders, school-generated child abuse reports, custody orders prohibiting parents from contact with a child at school, harassment complaints filed by students and staff, suspension logs and accident reports. Additionally, the District's discrimination and harassment policy, hate crime reporting procedures and the Uniform Complaint Policy is included.

A detailed crisis response plan based on the California Standardized emergency Management System (SEMS) is included. This model was designed to centralize, organize, and coordinate emergency response among district organizations and public agencies. Specific first aid treatment is categorized in alphabetical order.

The following committee members revised and approved this comprehensive school plan:

Member	Title	Signature
_____	Principal	_____
_____	Teacher	_____
_____	Teacher	_____
_____	Teacher	_____
_____	Secretary	_____
_____	Parent	_____
_____	Student	_____

EMERGENCY PREPAREDNESS PLAN

The Emergency Response Plan has as its primary objectives:

1. To save lives and avoid injuries;
2. To safeguard school property and records;
3. To promote a fast, effective reaction to coping with emergencies;
4. To restore conditions back to normal with minimal confusion as promptly as possible.

For these objectives to be attained it will require clear activation procedures and responsibilities, identification of all tasks to be performed and by whom, an organized yet flexible response, and the dedication and cooperation of all.

It is vital to the continued functioning of the school, staff, and students that we are prepared to respond effectively in times of emergencies. Such preparations will also help us meet our obligations to our community.

This plan is developed to be used in case of emergency. All members of the faculty and other employees should:

1. Familiarize themselves with this plan
2. Be prepared to activate it immediately, and
3. Perform any duties to which they are assigned to make its activation effective.

An emergency exit route will be posted in the classroom beside the door. All who use this room should be familiar with the fire evacuation route as it applies to that room. When you have a substitute, make sure they are aware of where this map is located and that the roll sheet and student emergence information must be taken with them during the drill.

Members of the faculty shall teach the Emergency Response Plan to the students. The members of each classroom shall be instructed in the evacuation plan so they can respond immediately upon receiving the necessary warning.

Center Unified School District

Mission Statement

Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well rounded education, and being active citizens of our diverse community.

McClellan High School

Mission Statement

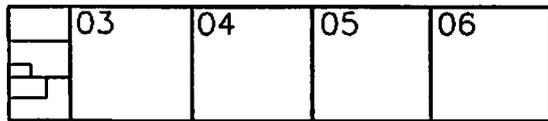
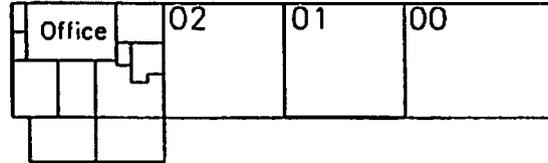
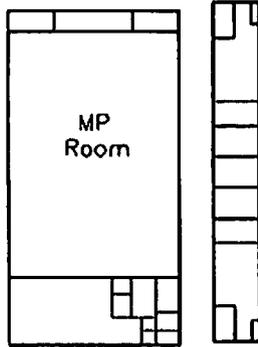
The mission of McClellan High School is to provide an environment for students to develop:

Integrity
Responsibility
Respect

McClellan High

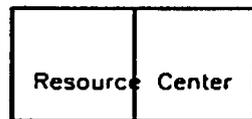
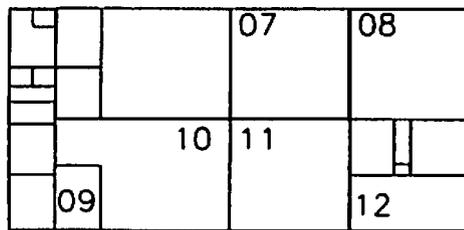
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o Well Water Shut Off



□ Gas Shut Off

□ Electrical Shut Off



EMERGENCY SHUT OFFS



CSDE-CSS

REV. 3	FILE NAME: MHS_a.dwg	DWG NAME: McClellan High School	SIZE A
SCALE None	DWG DATE: 09-17-2008	DRAWN BY: MD Ford	SHEET: 1 of 1

1.0000

EMERGENCY PHONE NUMBERS

- Sheriff/Fire Department: 911
- Sheriff Sub Station (Raley's Center): (916) 332-7794
- Twin Rivers P.D.: (916) 417-2396
- Poison Control Center, UCD Medical Center:(916) 734-3692
- Citizens Utilities (Water): (916) 568-4200
- SMUD (Electricity): (916) 456-7683
- PG&E (Gas): (916) 743-5000
- Superintendent's Office: (916) 348-6400
- Maintenance, Operations, Transportation (MOT):
 - Craig Deason (916) 338-7580
 - Kim Rogers (916) 338-6337
 - Carol Surryhne (916) 338-6417
- Child Protective Services (CPS): (916) 875-5437
- Spinelli Elementary School: (916) 338-6490
- Dudley Elementary School: (916) 338-6470
- Oak Hill Elementary School: (916) 338-6460
- Wilson C. Riles Middle School: (916) 787-8100
- Center High School: (916) 338-6420
- Antelope View Charter School: (916) 339-4690
- Global Youth Charter School: (916) 339-4680
- McClellan High School: (916) 338-6445

COMMUNICATIONS

It is likely that the public address system will be operational in most emergencies during which inside-the-building announcements need to be made. If it's not, communication will be by messenger(s) from the office to each teacher.

Communication between the custodial staff and the office staff will be by radio. One radio shall be assigned to each of the following people:

**David DeArcos
Terry Shoup
Linda Jones
Peter Hoffman
James Lockett
Terry McCauley
Sahr McLeod
Greg Davis
Duane Anderson
Kim Baioni
Chris Collins
Aaron Hagman
Gerry Kuehner
Mary Franklin**

Telephone Communication

1. The school telephones may **NOT** be used by **ANY** person for outgoing calls of any kind during an emergency, except when authorized by the principal.
2. Appropriate authorities will be notified including 911, Safe School Sheriff, and the Superintendent.

DRILLS

The principal shall hold fire drills and intruder alert drills monthly to insure that all students, faculty members, and others are sufficiently familiar with such drills that they can be activated and accomplished quickly and efficiently. These drills shall be held at both regular and inopportune times to take care of almost any situation. Everyone in the building, including other employees, all office workers, all lunch workers, all custodial staff, and visitors must obey the instructions in the room or area they occupy when the alarm is sounded. Drills will also be carried out for quick evacuation of the multi-purpose room. The school secretary will be responsible to notify Sacramento Fire Department and Safe School Sheriff as necessary.

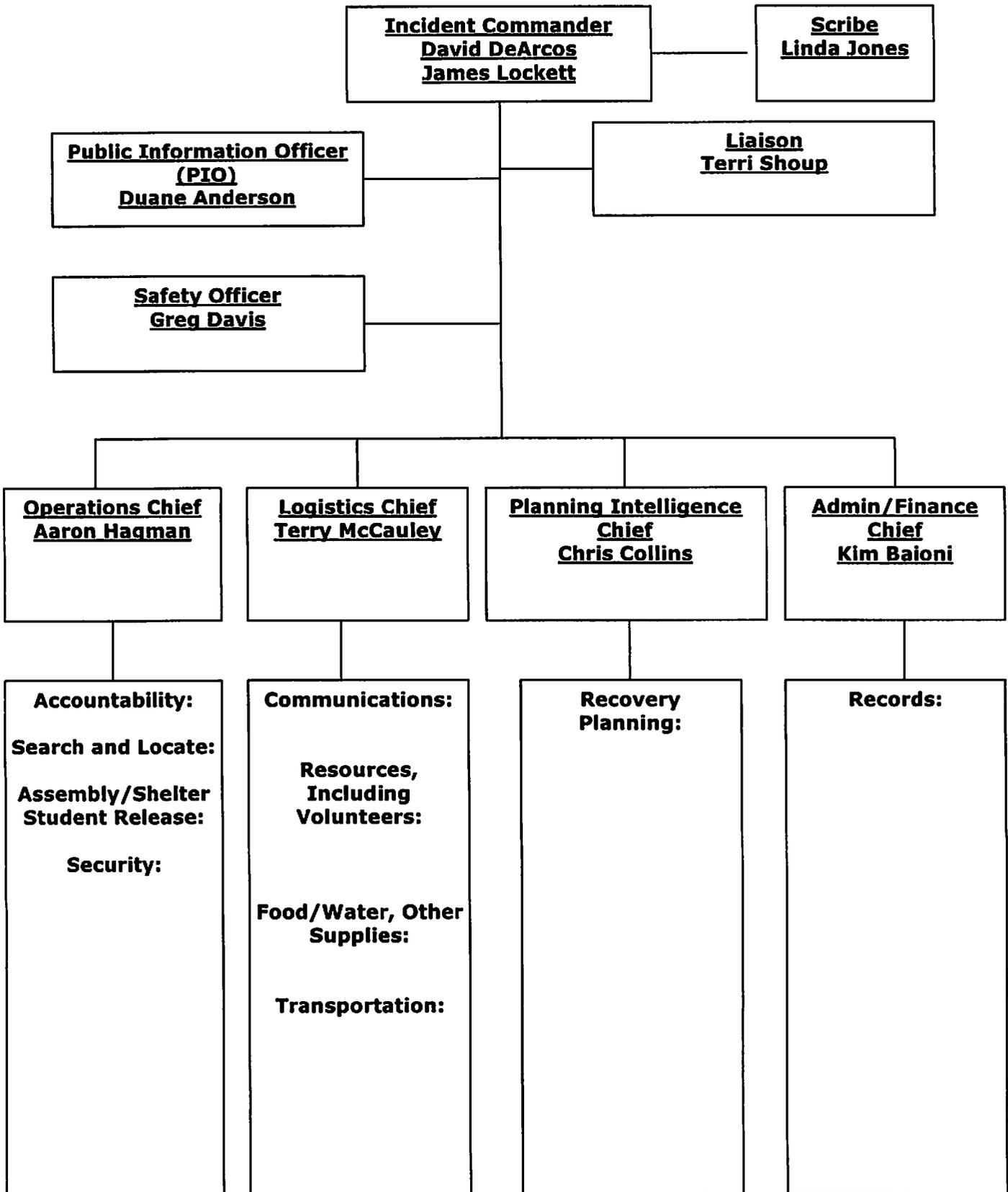
INCIDENT COMMAND SYSTEM

The Incident Command System (ICS), is a nationally recognized organizational structure that provides for role assignment and decision-making while planning for and reacting to critical incidents of all types. Implementing ICS will allow for all school personnel to know their area of responsibility during a crisis and to plan and practice the management of their specific role.

Tasks needed to successfully handle critical incidents are delegated to various managers of the CMT, who then are responsible for the assignment. This type of delegation limits the number of functions under any one manager, allowing each person to focus on just one or two aspects of the incident. These managers then provide information to the incident supervisor (principal) and help that person make informed decisions. Using this type of organizational system during a critical incident creates clear communication channels that will help limit the chaos and uncertainty associated with emergency incidents.

Permanently assigning specific areas of responsibility to members of the crisis management team provides each member with the opportunity to specialize in the management of his or her area. Plans can be made, policy established, and training conducted well in advance of any emergency incident. This type of forward thinking will be needed during a critical incident and is a key component to a school being properly prepared.

(McClellan High School) INCIDENT COMMAND SYSTEM



McClellan Incident Command Descriptions

Incident Commander

The Incident Commander is the overall leader during an emergency incident. The Incident Commander makes decisions based on the information and suggestions being provided from the Liaison and ICS Section Chiefs.

Liaison

The liaison is the link between the Incident Commander and the Section Chiefs. The liaison may provide general information to the Incident Commander but does not make command decisions. The liaison is also the contact person/link for other community agencies.

Scribe

The scribe stays with the Incident Commander at all times. The scribe will maintain a written record of the incident including actions taken, actions reported to the Incident Commander, time, names, dates, etc.

Operations Chief

The Operations Chief manages the members of the operations team. The chief reports directly to the Liaison. This group is the "Doers" they perform the "hands on" response.

Accountability

The accountability team checks attendance for that day for both students and adults (everyone on campus). The team leader will provide a report to the operations chief.

Search and Locate

This team is responsible to "sweep" the bathrooms, hallways, and other areas for students, visitors, and staff. This team may need to search for unaccounted for people. Emergency responders will perform any major rescue efforts if necessary.

Assembly/Shelter/ Student Release

This team is responsible for setting up an evacuation site. They will coordinate the supervision of students until they are released. Rest rooms will most likely be a major concern.

This team will all supervise the release of students. They will be responsible for setting up a parent center, gathering information from the Accountability team. They will document the persons picking up students. Must record the time, signature, and where they will be taking the student. Pictures of each child with the adult picking them up may be useful.

Logistics Chief

The Logistics Chief manages the team and reports directly to the Liaison. This team is responsible for obtaining any needed resource, communication, food and water, and transportation.

Communications

This team will work to ensure that a communication system is in place (phones, walkie-talkies, etc). They will communicate crisis progress or changes, relay information to section chiefs, staff, and parent.

Resources

This team is responsible for locating and acquiring needed resources, including people.

Food/Water and Other Supplies

This team will provide these items as needed.

Transportation

Responsibilities for this team include: arranging for buses, supervising loading and moving of buses, or arranging alternative forms of transportation as needed.

Planning Intelligence

The Planning Intelligence Chief will report directly to the Incident Commander and may stay with the Incident Commander throughout the crisis. This team will gather information to assist with medium/long-range planning related to the ongoing incident and school recovery issues. They will arrange for recovery/aftermath resources so that there is no gap between the end of the incident and necessary support/ services.

STAFF SPECIAL SKILLS / HEALTH CONCERNS

(School Name)

Staff Emergency Information

(DATE)

	Staff Member	Cell Number	Health Concerns	Special Skills
1	David DeArcos			
2	Duane Anderson			
3	Mary Franklin			
4	Kim Baioni			
5	Gery Kuehner			
6	Chris Collins			
7	Aaron Hagman			
8	Peter Hoffman			
9	Linda Jones			
10	Jim Lockett			
11	Terry McCauley			
12	Shar McLeod			
13	Teri Shoup			
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	Cell Number	Health Concerns	
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CRISIS RESPONSE

EVACUATIONS

GENERAL EVACUATION

Evacuation decisions are very incident-specific. If the release occurs slowly, or if there is a fire that cannot be controlled within a short time, then evacuation may be the sensible option. Evacuation during incidents involving the airborne release of chemicals is sometimes necessary.

If a general evacuation is ordered, the school population will be sent home, to (Site evacuation location), or to another location. Students are evacuated by walking or on school busses.

If the school has been evacuated the response personnel will need to decide when it is safe for you to return. They will need to verify data collected by the monitoring crews and consider the advice of the health officials concerned.

BUILDING EVACUATION

1. The black top is the designated assembly area.
2. Immediately upon hearing the Fire Alarm signal, students, faculty, and others in the building shall evacuate the building via prearranged evacuation route, quickly, quietly, and in single file. The last person out of the room shall pull the door closed, but will not lock it. All will proceed to the designated assembly area.
3. Students with special needs will be assisted by one or two other students or an adult aide.
4. Students will take nothing with them.
5. If the regular exit is blocked, the teacher will lead the group to an alternate exit.
6. During passing the students should go to their assembly area on the field.
7. If a student is not with their regular class, they will remain with that class.
8. Upon reaching the assembly area, teachers shall take attendance. Any absences should immediately be reported to the Principal or Vice-Principal. Necessary first aid should be performed. Students and teachers shall await further instructions. ICS automatically kicks in at this point.
9. The custodian will notify the utility companies of a break or suspected break in utilities.
10. The principal will determine whether the students will go home, or if any further action should be implemented. If students are released prior to regular hours, follow the section "Releasing Students to Parents." He/she will also report any missing students to emergency personnel.

EVACUATION OF SCHOOL GROUNDS

In the event the school can not be occupied following an evacuation, it may be necessary to evacuate the school grounds. We will evacuate to (Center High School)

The principal will call the Superintendent and transportation. Before leaving the school grounds a notice will be posted on the front door informing parents of where to pick up their children. If front door is no longer there, the notice will be placed on the flagpole. Masking tape and paper can be obtained from the Secretary.

When evacuating to Center High School, the students will walk quickly, quietly, and in single file to Watt Avenue if busses are available, students will board in the front parking lot. They will proceed down Watt Avenue and then on to Center Court Lane, the next left. Center Court Lane leads to the front of Center High School.

When releasing students to the care of parents or other adults, refer to the section entitled, "Release of Students to Parents".

SCHOOL EVACUATION INSTRUCTIONS

Person in Charge: David DeArcos

Alternate: James Lockett

Alternate: Chris Collins

Exit the Building

...when the fire alarm sounds or instructed to, "leave the building".

Evacuation Instructions

Teachers

- Take class lists, red/green cards.
- Make special provisions to assist handicapped students.
- Exit the building through assigned exit or nearest unblocked exit.
- Lead the class out of the building to pre-designated area at least 500 feet from building. Area must be free from hazards such as overhead power lines, gas lines and motor vehicle traffic.
- Take roll and report any missing students (by name) to the principal or designee at pre-designated location away from building

Students

- In Home Classroom
 - Leave **ALL** personal items in classroom.
 - Follow their teacher and exit in a quiet and orderly manner.
- NOT in homeroom
 - Leave **All** personal items in classroom.
 - Exit with their supervisor, or if alone, exit the nearest unblocked exit.
 - Remain with the class with which you exited.

Staff Not Assigned To Classrooms

- Will follow as directed in the Incident Command System
- Assist as directed by principal or designee.

Principal or Designee

- Report any missing persons to emergency response personnel.
- If building is determined to be safe to re-enter:
 - Determine **WHEN** it is safe to re-enter

- Notify teachers by all clear signal or runner. **DO NOT USE FIRE ALARM SIGNAL** for re-entry.

If building is unsafe to re-enter, evacuate the school site, using predetermined plan.

- Instruct teachers to:
 - Release students to responsible adults using predetermined procedure.
 - Students will exit school grounds to (Location of meeting area), either to board busses or to walk to (Site evacuation location).

LOCKDOWN PROCEDURE

Airborne toxicants can move downwind so rapidly that there would be no time to evacuate residents. For short-term releases, often the most prudent course of action for the protection of the nearby schools would be to remain inside with the doors closed, and the heating and air-conditioning systems turned off. An airborne cloud will frequently move past quickly.

In-place sheltering, therefore, may be a sensible course of action when the risks associated with an evacuation are outweighed by the benefits of in-place sheltering. In order for this protection measure to be effective, the effected population must be advised to follow the guidelines listed below.

- An announcement will come over the PA system telling you that the "in-place-shelter procedure" is in effect.
- Close all doors to the outside and close and lock all windows. (Windows seal better when locked). Seal gaps under doorways and windows with wet towels, and those around doorways and windows with duct tape (or similar thick tape) and sheets of plastic (precut and labeled before the incident). Have student assigned to specific tasks ahead of time.
- Ventilation systems should be turned off.
- Turn off all heating systems and air-conditioners.
- Seal any gaps around window type air-conditioners, exhaust fan grills, exhaust fans, and range vents, etc. with tape and plastic sheeting, wax paper, or aluminum wrap.
- Close as many internal doors as possible.
- If an outdoor explosion is possible, close drapes, curtains, and shades over windows. Avoid windows to prevent potential injury from flying glass.
- If you suspect that the gas or vapor has entered the structure you are in, hold a wet cloth over your nose and mouth.
- Tune in to the Emergency Alert System on the radio or television for information concerning the hazardous materials incident and in-place sheltering.

HAZARDOUS MATERIALS EVACUATION OR IN-PLACE SHELTERING

An accidental release of hazardous materials may require the evacuation of people from certain areas to prevent injury or death. The school may be directly affected by toxic fumes and gases. Additionally, schools may be affected during the course of the incident through wind shift or a change in site conditions. Evacuation is a complex undertaking; it will be decided by the local fire or police department. The school (s) will be notified by emergency responders and the principal must contact the District Office for further instructions.

Responders will decide whether to order people to remain indoors (shelter-in-place), rescue individuals from the area, or order a general evacuation. The "remain indoors" option will be considered when the hazards are too great to risk exposure of evacuees. Rescuing people from the hazardous area may involve supplying protective equipment for evacuees to ensure their safety, so that it may not be used. A general evacuation requires a significant amount of lead-time, which may not be available.

CHEMICALS

All chemicals in the building are to be identified and stored according to district policy and procedures. Safety data sheets from vendors shall be on file and available for all chemicals in the office for quick reference. All personnel involved with chemicals in any manner are to be trained in their proper use.

The Fire Department shall be informed by the principal once each year of all chemicals used in the building and where they are stored. In the event of a hazardous material accident in the building, the principal (or designee) will decide if and how the building will be evacuated. If any accident should occur, the Fire Department, Center Unified School District Superintendent, and Sacramento County Health Department should be notified.

EARLY DISMISSAL

The ultimate responsibility for the student's safety from the school to home in cases of emergency lies with the parent or guardian. Parents should work through community emergency preparedness groups to make preparations for the safety of their own children.

If an emergency occurs during the school day, and it is believed advisable to dismiss school, students will be provided shelter and supervision at the school as long as deemed reasonable by the principal.

The school will proceed on the basis that there will be no bus transportation or telephone communication. School will not be dismissed early unless school authorities have been assured by local emergency authorities that routes are safe for student use.

Follow the "Release of Students to Parents" plan.

RELEASE OF STUDENTS TO PARENTS

Each teacher will have a copy of the student emergency information and a list of students on a clipboard. The adults listed on this card will be the ONLY adults the students will be released to. Any other adult showing up may stay WITH the student, but he/she will NOT be permitted to leave with them. This clipboard is to remain with the teacher during any building evacuation exercise including a fire drill.

PRIOR to the APPROVED adult taking the student, a release form must be filled out and signed. (See student release form.)

Teachers must stay with the students until all their students are picked up and/or the principal or his/her replacement approves of their leaving.

STUDENT RELEASE FORM

Student's Name _____

Date _____ Time _____

Teacher _____

Room # _____ Grade _____

PERSON CHECKING OUT STUDENT:

Signature _____

IF NOT PARENT/GUARDIAN, PLEASE PRINT THE FOLLOWING INFORMATION:

Name _____

Address _____

Phone # _____

STUDENTS UNACCOUNTED FOR

Teacher's Name _____ Grade _____ Room _____

Students unaccounted for:

INFORMING PARENTS

See "Release of Students to Parents" section to see how parents will be contacted in the event of an emergency.

This section is about the information sent home to parents at various times of the year to inform them of their responsibilities in the event of an emergency. Since the Emergency Response Plan is too long to mail out to all parents, the entire plan will be available in the office for parental review. We will send home parts of this plan to obtain their help

At the beginning of the school year we will send home the following information:

Dear Parents:

Please review the following information regarding school and parent responsibilities for emergency school closure. Please help us to be efficient and helpful in caring for your child.

We have developed an emergency preparedness plan that outlines a variety of situations including fire, bomb threat, earthquake and the possibility of evacuation due to an unforeseen emergency. We would like parents to be advised as to what to expect while their children are in school. The following procedures will be implemented in case of an emergency:

1. In case of a fire alarm, students will be evacuated from the building. In the event of an **actual** fire that requires evacuation, students will be evacuated to Spinelli Elementary School on Scotland Drive. If possible, notification will be sent to parents through the automatic dialing system, otherwise, parents will be informed by school officials during or after the evacuation.
2. If an emergency evacuation occurs before parents can be reached, a notice will be left on the front door informing parents where to find their children. Only parents or adults listed on the emergency information cards will be permitted to pick up students. Please make sure the information on the emergency card includes everyone you would permit to pick up your child. Bused students will only be returned home during regular times and only if it is deemed safe.
3. If there is an earthquake, students will be kept in classrooms until quaking stops. Students will then be evacuated from the building. If there is too much damage to use the school as shelter, see number 1.
4. Floods, power outages, severe storms or any other disaster will normally result in students being held at school in regular classes until the usual departure time or sent home as in number 2.
5. Parents should discuss the above information with their children and assure them that school personnel will care for them just as they do each day, until they can be re-united with parents.

As the new school year starts we would like to remind you that this is a good time to go over the following information with your children:

1. Practice and review emergency plans, family meeting places and emergency telephone numbers regularly with your children.
2. Each year make your child's teacher aware of his/her health or physical needs that would require special action or supplies during an emergency. Make sure the office has a supply of vital medication on hand.
3. Make sure your student's information card has the name, address, and phone number of anyone you want to pick up your child during an emergency. Students will NOT be released to ANYONE not listed on this card.
4. Make sure your child is familiar with the people he/she may leave with and that they know that it is OK to leave with them in the event of an emergency. This may include a family code word.
5. Be aware that you may not be able to get to your child in the event of a large-scale emergency if you work a great distance from your child's school. Be aware that the person picking up your child may have them for several hours or even days.

BOMB THREAT PROCEDURES

I. Office Personnel

- A.** If the threat is made by any means other than telephone, immediately notify an administrator.
- B.** If the threat is made by telephone, the person receiving the call is to do the following.
 - 1.** Mentally form a picture of the caller - is the caller male or female? Juvenile or an adult? Does the voice sound familiar? If so Who? As soon as possible, indicate your impressions on the Bomb Threat Form.
 - 2.** Ask the caller three questions, in this order:
 - a.** When is the bomb going to explode? The caller may or may not respond to this question. If the threat is real, chances are he/she will say something.

If the caller just hangs up without any comment to your questions, the chances are great that it is a prank call.
 - b.** Where is the bomb located? What kind of bomb is it? If the caller responds to these questions, he/she will probably lie, but it will keep the caller talking and give you more time to identify him/her.
 - c.** Why are you doing this? Where are you now? The caller's answer to these questions will give you a clue as to whether or not it is a real threat. IF he says he wants money, or is representing some group or organization, the chances that it is a real threat are increased. In NO EVENT suggest a reason to him by asking something like, "Do you want money?" let the caller provide the reason.
 - 3.** Note the time that the call was received, and immediately notify the Principal (Mr. DeArcos) or
 - 4.** Call the Sacramento County Sheriff (911) and ask for a sheriff's unit to be dispatched to the school.

II. Administration

Make a judgment as to the validity of the threat, and react in the following manner whether or not you believe this to be a prank:

- A.** Notify teachers to evacuate their rooms by announcing "code red" followed by the fire drill signal. All students should be at least 500 ft. away from the building.
- B.** Wait for the Sheriff's unit to arrive. Assist the officers as needed.
- C.** Provide a designated employee (s) to assist law enforcement in search of suspicious objects on school grounds.
- D.** Administrator must determine if students will need to evacuate the school grounds if no suspicious item is found.
 - i.** Students will exit campus via Brown Otter Drive if the decision to evacuate is made.

- E. Maintenance, Operations, & Transportation will be called to provide busses for students if necessary.

III. Teachers

- A. Upon receiving the notice to evacuate for a "code red", have your students assemble outside your classroom in an orderly manner and wait for you.
- B. Check your room before you leave for anything out of the ordinary. Take a 360-degree sweep from eye level to floor and if you see anything suspicious, report it to an administrator.
- C. Keep your group together and walk with them to the field. Take your roll sheet and emergency information and call roll when you get there. Get your group together in an orderly manner and stay with them. You will probably be there for awhile, so take your time with these tasks and make sure students obey you perfectly.
- D. When you hear the all clear signal (long ringing of the bell), return to your classroom in an orderly manner.
- E. Do not let the students know that we have a bomb threat. Treat it as a routine "fire drill".

IV. Custodians, Cooks, and other Classified Employees

- A. Check your work areas. Do a 360 degree visual check of your room(s) as described under "Teachers" above.
- B. Assist Administration as needed.

BOMB THREAT FORM

RECEIVING A BOMB THREAT

INSTRUCTIONS:

Be calm and courteous: LISTEN! Do not interrupt the caller. Quietly attract the attention of someone nearby, indicating to them the nature of the call. Complete this form as soon as the caller hangs up and the school administration has been notified.

Exact time of call: _____

Exact words of caller:

Questions to Ask

1. When is the bomb going to explode? _____
2. Where is the bomb? _____
3. What does it look like? _____
4. What kind of bomb is it? _____
5. What will cause it to detonate? _____
6. Did you place the bomb? _____
7. Why? _____
8. Where are you calling from? _____
9. What is your address? _____
10. What is your name? _____

Caller's Voice (Circle):

Calm	Disguised	Nasal	Angry	Broken
Stutter	Sincere	Lisp	Rapid	
Giggling	Deep	Crying	Squeaky	Excited
Stressed	Accent Loud	Slurred	Normal	

Voice Description (Circle):

Male	Female
Calm	Nervous
Young Old	Middle-Aged
Rough Refined	

Accent: Yes No Describe _____

Speech Impediment: Yes No Describe _____

Unusual Phrases _____

Recognize Voice? If so, who do you think it was? _____

Background Noises (Circle):

Music TV
Traffic Running Motor (type) _____

Horns Whistles Bells
Machinery Aircraft Tape Recorder Other _____

Additional Information:

- A. Did the caller indicate knowledge of the facility? If so, how? In what ways? _____

- B. What line did the call come in on? _____
- C. Is the number listed? Private Number? Whose? _____

- D. Person Receiving Call _____
- E. Telephone number the call was received at _____
- F. Date _____
- G. Report call immediately to: _____
(Refer to bomb incident plan)

Signature _____ Date _____

THREATENING PHONE CALL FORM

Time call was received _____ Time Caller hung up _____

Try to get another person on the line and record the conversation. Exact words of person: _____

Questions to ask if not already covered by caller's statement (record exact words)

1. What is your name? _____
2. What are you going to do? _____
3. What will prevent you from doing that? _____
4. Why are you doing this? _____
5. When are you doing this? _____
6. Where is the device right now? _____
7. What kind of device or material is it? _____
8. What does it look like? _____

Person Receiving the call

Person monitoring the call

Department _____

Department _____

Dept Phone No. _____

Dept Phone No. _____

Home Address _____

Home Address _____

Date: _____

DOMESTIC OR CIVIL DISTURBANCE

It should be noted that the normal school routine serves to reduce the threat of civil disturbance within the school. The classroom unit keeps students in small groups where each student is more easily known and can be held responsible for his/her actions. Outsiders are generally recognized and the potential for problems can be reduced if the integrity of the individual classroom unit can be maintained. To reduce the potential for problems, these steps are standard procedure:

1. All teachers are to be at their lines directly after the final recess bell.
2. Teachers are expected to attend assemblies and sit with their classes.
3. Teachers and administrators are available if the need for control should arise before and after school.
4. The administration is aware of substitutes in the building and teachers in adjoining classrooms are available to assist substitutes in controlling students if the need should arise. Each substitute is provided with lesson plans by the teacher who is absent, whether by direct communication, previously prepared plans, or emergency plans on file in the office.
5. Teachers are asked to report the presence of any outsider they see to the administration.

In addition to the above listed procedures, teachers and administrators should be keenly aware of the general morale of the students. An atmosphere in which students feel free to approach teachers and discuss problems is encouraged so that a close working relationship with all the different groups in the school is sought.

It is important to be aware of community problems, which could possibly set the stage for civil disturbance. The PTA and School Site Council organizations can be helpful in determining problems and offering assistance. A liaison with law enforcement agencies must also be maintained.

INTRUDER OR HOSTAGE SITUATION

Organized or unorganized terrorists would usually find themselves in one or two places within the school building. Either they would penetrate into the administration office, or they would infiltrate a classroom. The administration and staff have only two "weapons" in which to combat the situation: time and specific procedures. **The School Staff Should Not Attempt To Disarm Terrorists.**

The procedures for the following situations are as follows:

TERRORIST OR INTRUDER ENTERS A CLASSROOM:

1. The teacher will try to make contact with the office via intercom phone.
2. If the teacher can not get to the communication system, he/she should attempt to send the code out the door with a student. The student will take the code to the nearest classroom. This code should be pre written on a slip of paper and kept somewhere near an exit. If you have two exits, then have two codes in place. Everyone needs to know where codes are kept in each room he/she will be teaching in. Students should be aware of where the code is kept and what it means. The code phrase is Mr. Q. Dial 1, followed by the name of **YOUR** pod. Do not take a chance if there is any doubt that the

child will be seen exiting. If one is able to leave, he/she should crawl past any windows so as not to be seen.

3. Any teacher receiving the code from a student or other adult should immediately lock all doors, inform the office, and close the blinds. (If the note is from your pod, evacuate immediately to the next pod).
4. If there is another teacher, adult, or student in a back workroom who can safely make a call, line 6#0 will allow you to make an all call using the code, or call the office at 338-6480. Office number and 6#0 should be visibly posted near phone.
5. Immediately brief the students to sit down and be quiet if you are faced with an intruder.
6. Try to obey all commands of the terrorist/intruder.
7. The office personnel upon receiving a HELP signal or written code will verbally announce the code over the intercom; "Mr. Q. Dial 1, Mr. Q. Dial 1", followed by the name of the pod where the incident is occurring. This is a signal to all other classrooms to proceed as if it were the Duck and Cover signal. Teachers will immediately lock ALL outside doors including workroom doors and close the blinds. Students should assume the duck and cover position under their desks. If the situation is occurring in your pod and you are in a pod with a connecting workroom, evacuate your students immediately and take them to the nearest safe classroom. Knock on the door and announce MR. Q! Mr. Q! This is the signal that it is safe for the teacher to answer the door. After you and your class are safely inside, instruct your students to assume the Duck and Cover position away from the windows.
8. Office will immediately dial 911 and call the safe school officer.
9. No one will evacuate the building unless instructed to do so by the principal or uniformed police officer.
10. Remain in your room until an ALL CLEAR signal is given.
11. Any student finding himself or herself en route to a classroom from the bathroom, office, library, or another classroom needs to go to the nearest classroom or building. If the door is locked, he/she is to knock and loudly call out the code.

TERRORIST OR INTRUDER ENTERS THE OFFICE:

1. If the administrators, secretary office assistants, or any other staff members are able to phone out of the school without bringing harm to themselves, they will call 911.
2. If any staff member is able to announce the code over the communication system, they will do so. (Line 6, #0 will access the intercom on all outgoing phones in the office and lounge). If this is a possibility, the staff will hear, "Mr. Q. Dial 1, Mr. Q. Dial 1 HEMLOCK. Hemlock is the name of the entire permanent structure; the office, library, MP room, and kitchen. The all call is not heard in the office.
3. The principal or secretary will notify the superintendent if possible.
4. The school office personnel shall attempt to follow all commands of the terrorists.

TERRORIST OR INTRUDER APPEARS ON CAMPUS DURING RECESS:

1. The teacher on yard duty who first notices an armed individual (gun, knife, or other dangerous weapon) on campus will signal other adults on the playground with 4 short blasts on a whistle. An adult will send a student to the closest classroom door to enter and ask the teacher inside to inform the office immediately.
2. The office will announce the code. If the incident is occurring on the playground, the code phrase will be followed by the words OUTSIDE LINE. This indicates that the situation is occurring somewhere out on the playground. The Duck and Cover signal will sound to alert all students in the field. All students and teachers in classrooms will react accordingly by assuming the duck and cover position.
3. Students on the playground hearing four short whistle blasts or hearing the Duck and Cover signal will look for the nearest teacher and follow instructions. Students need to

be aware that four short whistle blasts designate a problem. If the intruder has a weapon but is not firing, teachers should exit students as quickly as possible via one of the escape routes in that particular duty area. Students in the field should exit via Brown Otter Drive. The adult in charge will need to assess the situation to determine if students can re-enter the campus in between Pine and Cypress and take cover in the classroom(s) or if students need to evacuate the campus walking North on Brown Otter Drive.

4. Teachers will go in the opposite direction of the intruder. If teachers or students arrive at a classroom door and find it locked, someone will need to knock and call out " Mr. Q! Mr. Q!" to signal to the teacher inside that it is safe to open the door.
5. If an intruder arrives on the playground and starts firing shots, students and teachers should drop to the ground.
6. Teachers will need to keep an eye on the intruder at all times to determine what to do next. This type of a situation is unpredictable and unfortunately cannot be covered with pre-determined procedures. The main concern is to get as many students as possible off the playground and into a safe building.

PROCEDURE TO DEAL WITH CIVIL DISTURBANCES

Violent Person

Teachers are to be notified by intercom to close and lock classrooms until the situation is cleared by the administration and/or police. The "Duck and Cover" drill (long, low, bell will be initiated). Students located in the halls shall be moved to the nearest classroom as quickly as possible. While contact is made with law enforcement, one person (determined by the administration) may attempt to establish rapport with the person, otherwise do not confront this person; Contact the office immediately. The office will call 911 and the Safe School Officer. Administrators will inform the Superintendent.

If it is a parent with a restraining order planning to take his/her child, allow him/her to do so if it appears that it may be dangerous to intervene. Get a description of the subject, license #, make and model of car and direction of travel. If there are any records on this person in the school office have them ready for law enforcement. See further information for Kidnapping/Attempted Kidnapping on the following page.

Mob

If the persons involved are from outside the school, the same procedure as used with a violent person should be implemented. If students are involved, the administration will determine the need for police assistance. If advance warning is received, steps will be taken to try to prevent the incident. In the absence of law enforcement, the administration will do whatever it believes necessary to alleviate the problem. The administration will make a written report of the entire incident.

Unidentified Person(s) Taking Control

If an unidentified voice gives orders over the intercom threatening or calling a general assembly or asking for individuals, teachers are to close and lock their classroom doors. If an unidentified person comes to the room, he/she is to be asked for office clearance. Pick up the phone and contact the office if the person refuses to leave.

KIDNAPPING/ATTEMPTED KIDNAPPING

Definition: The physical capture or attempted physical capture of a student or staff member against their will.

1. Principal or designee will contact the Sacramento Sheriff (911) and the Safe School Officer.
2. Principal or designee will contact the Superintendent and report the situation.
3. Principal or designee will contact the Parent or Guardian of the kidnapping victim.
4. Principal or designee will inform the teachers of the situation and give further instructions regarding child safety.
5. Principal or designee will inform secretary on how to respond to phone calls regarding the incident.

DEATH/SUICIDE

Definition - Death or suicide of a student, staff member or significant person close to the school where students and/or staff are affected.

Principal or designee shall:

1. Call 911 followed by Safe School Officer.
2. Contact Superintendent.
3. Notify immediate family-parent or guardian.
4. Identify key staff members at site to disseminate information at site level.
5. Communicate behavioral expectations to staff regarding:
 - Confidentiality issues.
 - Providing factual information
 - Available resources
6. Send home written information to parents on facts of incident and any follow-up services available.
7. Consult with psychologist or county office of education staff for intervention strategies including specific activities that can be used in the classroom.

If the incident causes a major disruption to school activities, evacuation may be necessary and will be determined by law enforcement, principal or designee.

FIRE

Actual Fire

1. In the event of a natural gas fire, sound alarm and then **TURN OFF MAIN GAS VALVES**. If the fire is small, use the fire extinguisher **AFTER** the gas is turned off.
2. In the event of an electrical fire, sound alarm and then **TURN OFF ELECTRICITY. DO NOT USE WATER OR WATER-ACID EXTINGUISHERS ON ELECTRICAL SUPPOETED FIRES**. Only **SMALL** fires should be fought with an extinguisher.

3. The person locating the fire will sound the school alarm.
4. Follow the "Building Evacuation" instructions.
5. The principal will notify the superintendent's office.
6. The office staff will notify the utility companies of a break or a suspected break in utilities.
7. Keep access road open for emergency vehicles.
8. All staff will be responsible to peek in the door of classroom on either side and make sure they were informed of the fire.
9. The custodian is responsible for checking exits daily to make sure they are functional. All exits should be obvious, maintained and clear of obstructions.

Computer Labs

All labs are to be equipped, as their needs require, for proper fire control and for emergency purposes. The nearest fire extinguisher is located in the Multi-Purpose room on the north wall near the stage.

Lunchrooms and Kitchens

1. Emergency preparedness to control fire in school kitchen areas:
 Have automatic extinguishers over deep fryers and grills.
 Have fire extinguishers for all types of fires in proper location.
 Make sure that all of the kitchen personnel know where the extinguishers are located and how to operate them.
 Make sure that the kitchen personnel know which exit to take in case of fire.

Whether it's a real fire or a drill, try to evacuate the building in fewer than two minutes.

FIRE DRILL PROCEDURES

The secretary will call the fire department to inform them it is a drill. The principal or vice-principal shall sound the alarm

1. When the signal is sounded, the teaching staff will proceed to the evacuation assembly area (in the field) with their classes. Staff not assigned a regular class of children will report to the same area to render any needed assistance to teachers.
2. Once each month, all teachers will instruct their classes in the correct procedures and behaviors to utilize during fire drills.
3. Once each month, a fire drill will be conducted by the school staff.
4. Students stand facing away from the building in silent lines.
5. Supervising staff will take roll. The whereabouts of all students should be known.
6. Any student in attendance at school but not with class or in a special class should be reported immediately to the principal.

SILENT FIRE DRILL/NEIGHBORHOOD DISASTER PLAN

1. Silent fire drills and neighborhood disaster procedures will be used in the event of bell and/or intercom failure.
2. When a silent fire drill is in progress, a monitor appears at the door with a sign stating **SILENT FIRE DRILL**. The monitor will remain until the teacher sees the sign. The procedures to follow are the same as during a regular fire drill.
3. When a silent intruder on campus drill is in progress, a monitor appears at the door with a sign stating "Duck and Cover". The monitor will remain until the teachers see the sign.

FIRE EXTINGUISHERS

Fire extinguishers are placed in strategic locations as recommended by the fire department (see map). Faculty members and other staff personnel shall be instructed in the use of the fire extinguisher.

All extinguishers, unless stated, are dry chemical types which are needed to put out type A, B, and C fires which include wood, textiles, gasoline, oil, greases, and electrical fires. In discharging a fire extinguisher, it should be held upright while the pin is pulled. The lever is then pressed while aiming at the base of the fire.

FIRE EXTINGUISHER INSPECTIONS

The head custodian will be responsible for checking for possible building code violations and making sure all fire extinguishers are checked yearly for the following:

1. Check gauge for full charge. Report discharge or overcharge reading immediately to control office.
2. Check seal for breakage.
3. Check hose for crack, leaks, tears, etc.
4. Check casing for leaks or breakage.

FLOOD

- Notify parents via radio & television.
- Notify bus drivers for an early/late dismissal.
- The custodian will shut off water to prevent contaminated water from entering the school supply.
- The custodian will shut off electricity to prevent electrical shock.
- If school is a designated emergency shelter and time permits, check all supplies and provisions prior to emergency operations.

AFTER THE DANGER IS OVER:

Beware of contaminated food, water, broken gas lines, and wet electrical equipment. Resume classes only after a qualified person has done a building assessment (see returning to building under earthquake.)

MINOR FLOODING

If the school experiences minor flooding (one or a few classrooms), the class (es) affected will evacuate to another part of the building (principal will decide where to go). Classes will continue. The principal will notify the superintendent and they will jointly decide what to do next.

EARTHQUAKE

During the Quake

Keep these points in mind in the event of an earthquake:

1. If an earthquake occurs, keep calm. Don't run or panic. If you take proper precautions, the chances are you will not be hurt.
2. **REMAIN WHERE YOU ARE.** If you are outdoors, stay outdoors. If you are indoors, stay indoors. In earthquakes, most injuries occur as people are entering or leaving buildings (from falling walls, electrical wires, etc).
3. The teacher will give the "drop and cover signal" if the bell system is not operable.
4. Everyone will get under his/her desk and cover his/her head. If a desk, table or bench (best choice) is not available, sit or stand against an inside wall or in an inside doorway. Stay away from the windows, outside walls, and outside doors.
5. If you are outside, stay away from the building, electric wires, poles, or anything else that might shake loose and fall. Look for open space and stay low.

After the Quake:

For your own safety and that of others, you should carefully do the following:

1. About two minutes after the shaking stops, the fire bell will sound. If we have lost power, the teacher will give the command to evacuate the building.
2. Use the "Building Evacuation" plan.
3. Use extreme caution in entering or working in buildings that may have been damaged or weakened by the disaster.
4. Stay away from fallen or damaged electric wires, which may still be dangerous.
5. The custodian will check for leaking gas pipes. Do this by smell only-don't use matches or candles. If you smell gas:
 Open all windows and doors.
 Turn off the main gas valve at the meter.
 Leave the building immediately.
 Notify the Gas Company, police, and fire departments.
 Don't re-enter the building until it is safe.

6. The principal will confer with the Superintendent about evacuation of the school. If necessary, follow the "Evacuation of School Grounds" policy. Do not evacuate to another building unless it has received an inspection by a qualified person.

Re-entry of Building

Follow the procedures of the re-entry instructions (after "Building Evacuation") except: the building should be inspected by a qualified person who has been trained in Building Analysis. This person will perform an inspection on structural soundness, electrical wiring, water distribution, oil, gas, and other fuel systems, and boiler and heating systems.

A damaged structure will be occupied only after authorization by the responsible local agency. Building supervisors will be notified of the corrective actions to be taken to return building to use.

WIND AND OTHER TYPES OF SEVERE WEATHER

If severe weather conditions develop or occur during the night or at a time when school is not in session, a decision on closing the school will be made before 7:00 a.m. If a decision is made to close school, news media will be notified and asked to announce the closure prior to 9:00 a.m. The emergency phone tree will be used to notify staff members.

If severe weather conditions develop while school is in session, the Emergency Coordinator will monitor the latest developments via radio and keep in contact with the principal. The principal will keep in contact with the superintendent's office. If it is decided to close school, the following action will be taken:

1. The superintendent will notify radio stations and ask that a closure announcement be made which would specify the time students are to be released.
2. The principal will announce the closure to the faculty and students.
3. Staff members will be used to expeditiously evacuate the building.
4. Procedures outlined in the "Early Dismissal" plan will be followed.

MEDICAL EMERGENCIES

Our school shall be prepared to provide basic first aid while summoning necessary emergency assistance.

A list of qualified persons who have had First Aid and CPR training should be maintained by the School Secretary for the principal. This list must be updated and distributed to the staff annually. At least ten percent of the staff should be trained in First Aid and CPR.

An Emergency Card will be filed in the office for each student with emergency numbers to call in case of an accident, injury, or illness. Parents will always be notified as soon as possible of any reportable accident, injury, or illness.

Any reportable accident or injury incurred on school property or during a school activity off campus will be reported in writing to the office of the principal no later than 24 hours from the occurrence. Accident forms are kept in office filing cabinet.

The general emergency number 9-1-1 will be explained each year to all school personnel, and this number will be readily visible on all telephones.

A first aid kit shall be maintained in the office and rotated. A RED CROSS first aid booklet is provided with each kit. First Aid procedures will follow the current American Red Cross First Aid manual.

Although some staff members are trained in basic first aid, and CPR procedures, they are not to be considered medical experts. The first aid kits are to be used only in cases of emergency.

FOR SPECIFIC FIRST AID TREATMENT PLEASE SEE THE FOLLOWING PAGES.

FIRST AID STATIONS:

A first aid station is always maintained in the nurse's office. In the event of a large scale emergency this will be used, but the multi-purpose room will be used also.

RESCUE:

With a non-critical or less serious injury, move the victim to the nurse's office.

WITH A SERIOUS OR CRITICAL INJURY-DO THE FOLLOWING:

1. Evaluate the situation. Unless the victim is in further danger, **DO NOT MOVE HIM.**
2. Be sure the victim is breathing.
3. Control serious breathing.
4. Send a runner to notify the office.
5. Treat for shock.
6. Keep comfortable and try to maintain normal body temperature.

WITH NON-CRITICAL ILLNESS OR INJURY-DO THE FOLLOWING:

1. Administer first aid.
2. Notify parents for their information and action. If parents cannot be contacted, notify other adults on the emergency card.
3. If no one can be contacted, lie the student down in the nurse's office or send the student back to class if the injury doesn't warrant the need to keep a close watch on the student.
4. Keep a record of time of injury, what first aid was administered and at what time.

WITH CRITICAL ILLNESS OR INJURY-DO THE FOLLOWING:

1. Administer first aid to the extent possible.
2. Call 9-1-1 if the situation is life threatening, or if the child in need of immediate medical intervention.
3. Notify parents for their action and information.
4. Keep a record of time of injury, what first aid was administered and at what time.
5. Notify the superintendent's office.
6. Complete appropriate injury, illness, or insurance report promptly.
7. Keep a record of which students were sent to the hospital.

FIRST AID INSTRUCTIONS

Abdominal Pain	Eyes
Artificial Respiration	Fainting
Bleeding	Fracture
Internal Bleeding	Frostbite
Bone Injuries	Head Injury
Breathing	Heart Attack
Rescue Breathing	Nosebleeds
Burns	Pandemic Flu Plan
Choking (Heimlich Maneuver)	Poisoning
Convulsions or Seizures	Puncture Wounds
Diabetics	Seizure
Dog Bites	Shock
Ears	Sunstroke
Electric Shock	Wounds

ABDOMINAL PAIN

Abdominal pain may be due to food poisoning, appendicitis, hernia, ulcer, gallstones, or kidney stones. The symptoms are so similar that medical assistance should be obtained if the pains continue for several hours.

ARTIFICIAL RESPIRATION

1. Steps for mouth to mouth artificial respiration:
 - Clear airway
 - Tilt head back (unless possible neck injury-use jaw thrust)
 - Pinch nostrils
 - Seal mouth and blow
 - Watch for chest to rise
 - Listen for air to escape from mouth
 - Watch for chest to fall
 - Repeat: 12-16 times per minute in adults 16-20 times per minute in children.
2. If victim's tongue obstructs airway:
 - Tilt the head
 - Jut the jaw forward
3. If facial injuries make it impossible to use mouth to mouth method then use the manual method.
 - Use mouth to nose if airtight seal impossible over victim's mouth.
 - Small child-cover both mouth and nose.
4. Continue Artificial Respiration until victim begins to breathe for him/herself or until help arrives.
5. Carbon Monoxide Poisoning or Asphyxiation (due to lacks of oxygen):
6. Check for breathing difficulties and give artificial respiration.

BLEEDING

1. Apply direct pressure on the wound.
2. Elevate the wounded area if an arm or leg is bleeding.
3. Apply pressure on the supplying artery of the arm or leg if steps 1 and 2 do not stop bleeding.
4. Only as a last resort (if they will die without this) apply a tourniquet to stop bleeding. Once applied a tourniquet must be loosened or removed only by a doctor.

INTERNAL BLEEDING - TREAT FOR SHOCK

BONE INJURIES

1. Dislocations: fingers, thumb, shoulder
Keep the part quiet. Immobilize shoulder with arm sling.
2. Fractures:
 - Signs of a closed fracture:
 1. Swelling
 2. Tenderness to touch
 3. Deformity
 4. Discoloration
 - Treatment (closed fracture-no bleeding wound or broken skin)
 1. Keep broken bone ends from moving
 2. Keep adjacent joints from moving
 3. Treat for shock
 - Treatment (open fracture-broken bone and broken skin)
 1. Do not move protruding bone end
 2. If bleeding, control bleeding by direct pressure on wound
 3. Treat the same as closed fracture after bleeding is controlled.
3. Sprains (injury to soft tissue around a joint)
 - Always immobilize
 - Elevate joint
 - Apply cold packs during first half hour
 - Treat the same as close fractures
 - X-ray may be necessary

BREATHING-Unconscious Person

Breathing is the most critical thing we must do to stay alive. A primary cause of death is lack of air!

Be careful approaching an unconscious person. He or she may be in contact with electrical current. If this is the case, turn off the electricity before you touch the victim.

There are hundreds of possible causes of unconsciousness; the first thing you must check for is breathing.

1. Try to awaken the person by firmly tapping him or her on the shoulder and shouting, "Are you all right?"
2. If there is no response, check for signs of breathing.

- a. Be sure the victim is lying flat in the back. If you have to roll the victim over, move the entire body at one time.
 - b. Loosen tight clothing around neck and chest.
3. Open the airway:
- a. If there are no signs of head or neck injuries, tilt the head back and lift the chin to move the tongue away from the back of the throat.
 - b. Place your ear close to the victim's mouth; listen and feel for breathing.
 - c. If you can't see, hear, or feel any signs of breathing, you must begin breathing for the victim.
 - d. Begin rescue breathing immediately. Have someone else summon professional help.

RESCUE BREATHING

1. Giving mouth-to-mouth rescue breathing to an adult.
 - a. Put your hand on the victim's forehead, pinching the nose shut with your fingers. Your other hand is lifting the victim's chin to maintain an open airway.
 - b. Place your mouth over the victim's, making a tight seal.
 - c. Breathe slowly and gently in to the victim until you see the chest rise. Give 2 breaths, each lasting about 1 ½ seconds. Pause between breaths to let the airflow out. Watch the victim's chest rise each time you give a breath to make sure air is going in.
 - d. Check for a pulse after giving these 2 initial, slow breaths. If you feel a pulse but the victim is still not breathing, give one breath about every 5 seconds. After 10 to 12 breaths, re-check pulse to make sure the heart is still beating.
 - e. Repeat the cycle every 5 seconds, 10-12 breaths per minute, rechecking the pulse after each cycle. Continue rescue breathing until one of the following happens:
 - i. The victim begins to breathe without your help
 - ii. The victim has no pulse (Begin CPR).
 - iii. Another trained rescuer takes over for you.
 - iv. You are too tired to go on.
2. Giving mouth-to-mouth rescue breathing to infants and small children.
 - a. A small child's head should be tilted back gently to avoid injury. With head tilted back, pinch the nose shut. Lift the chin and check for breathing as you would for an adult. Give 2 slow breaths until the chest rises.
 - b. Check for a pulse.
 - c. Give 1 slow breath about every 3 seconds. Do this for approximately 1 minute, or 20 breaths.
 - d. Recheck the pulse and for breathing.
 - e. Call 911 if you have not already done so. Continue rescue breathing as long as a pulse is present and the child is not breathing.
 - f. Continue rescue breathing until one of the following occurs:
 - i. The child begins to breathe on his/her own.
 - ii. The child has no pulse (begin CPR).
 - iii. Another trained rescuer takes over for you.
 - iv. You are too tired to go on.

BURNS

1. Degrees
 - Skin red (1st degree)
 - Blisters develop (2nd degree) Never break open blisters
 - Deep tissue damage (3rd degree)
2. First Aid for thermal burns-1st and 2nd degree burns to exclude air:
 - Submerge in cold water
 - Apply a cold pack
 - Cover with a thick dressing or plastic (Do not use plastic on face)
 - After using cold water or ice pack, cover burned area with a thick, dry, sterile dressing and bandage firmly to exclude air.
3. First Aid for 3rd degree burns
 - Apply a thick, dry sterile dressing and bandage to keep out air.
 - If large area, wrap with a clean sheet or towel
 - Keep burned hands and feet elevated and get medical help immediately.
 - Treat the same as shock victim, giving fluids as indicated; warmth necessary
4. First Aid for chemical burns
 - Wash chemical away with water
5. Acid burn to the eye (also alkali burns)
 - Wash eye thoroughly with a solution of baking soda (1 teaspoon per 8-ounce glass of water) or plain water for 5 minutes.
 - If victim is lying down, turn head to side. Hold the lid open and pour from inner corner outward. Make sure chemical isn't washed out onto the skin.
 - Have victim close the eye, place eye pad over lid, bandage and get medical help.

CHOKING (Heimlich Maneuver)

If the air passage is blocked by food or other foreign material, remove it with your finger if possible. Be careful not to force it deeper into the throat. If the person is coughing, he is getting some air. But if the passage is completely blocked, he can't breathe or speak, **IMMEDIATELY DO THE FOLLOWING:**

- Stand behind a slumped-over victim; wrap your arms around his waist below the diaphragm.
- Grasp your wrist with your other hand.
- Place your fist against the victim's abdomen, slightly above the navel and below the rib cage.
- Press your fist strongly and quickly in and slightly up into his abdomen.

If the victim is on his back:

- Kneel, facing him, astride his hips.
- With one of your hands on top of the other, place the heel of the bottom hand on the victim's abdomen slightly above the navel and below the rib cage.
- Press the heel of your hand forcefully into the abdomen with a quick, upward thrust. If necessary, repeat several times.

CONVULSIONS OR SEIZURES

1. Symptoms

- Jerking movements
- Muscular rigidity
- Blue about the lips
- May drool
- High fever

These seizures are seldom dangerous, but they are frightening.

2. Causes

- Head injuries
- Severe infections
- Epilepsy

3. Treatment

- Prevent patient from hurting himself
- Loosen tight clothing
- Do not restrain
- If breathing stops, apply mouth to mouth resuscitation
- Do not give liquids nor put patient in warm water
- When the seizure is over, treat as for shock keeping patient warm

Prompt medical help is needed if the patient does not have a history of convulsive disorders.

DIABETICS

Diabetics may lose consciousness when they have too little or too much insulin. Unless you are thoroughly familiar with his treatment, it is better to seek medical help rather than to attempt first aid. These people often wear some type of medical identification.

DOG, OR OTHER ANIMAL, BITES

1. It is extremely important that the dog/animal be identified if the person bitten is to avoid rabies shots. Secure the animal, if possible without danger to yourself with a leash, rope or in an enclosed area. If the animal cannot be contained, attempt to remember as much as possible about the animal's description so that animal control can make a thorough search of the area.
2. Attend to the wound by washing the area with water and soap for five minutes and bandage if possible. Inform parents and refer to the family physician.
3. Notify animal control enter. Give description of the animal and name and address of the victim.
4. Complete the **Report of Student Accident Form**.
5. Notify school nurse so that information can be recorded in the pupil's health folder.

EARS

Foreign objects usually require medical assistance. Insects may be removed by using warm mineral or olive oil. When the head is tilted, the insect and oil usually drain out.

ELECTRIC SHOCK

1. Do not touch the victim if he is still in contact with the electricity.
2. Turn off the main switch or pull plug.
3. Be aware of the possibility of breathing emergency.

EYES

Contact a physician immediately if the foreign substance is metallic or abrasive. Particles can often be washed out with water or removed with the corner of a clean handkerchief.

FAINTING

1. Fainting is due to a temporary decrease of blood and oxygen to the brain. It may be preceded by paleness, sweating, dizziness, and disturbance of vision and nausea.
2. Place the victim in a reclining position and treat as for shock. If a victim feels faint, have him sit and place his head between the knees.

FRACTURE

Bone Fracture (unless in imminent danger, do not move the individual)

Closed Fracture: The signs of a closed fracture are swelling, tenderness, deformity, and discoloration. When there is a fracture (or suspected fracture):

1. Keep the injured person calm
2. Do not permit the victim to walk about.
3. Notify parent.
4. Splint fractures to prevent further injury if the victim must be transported by someone other than emergency medical personnel.
5. Call for emergency help for leg, back, neck, or hip injuries, or if parent is unable to take child for medical care.

Compound Fracture: Your objectives are to prevent shock, further injury, or infection in compound fractures (where skin has been broken).

1. Keep the injured person calm and cover him only enough to keep him from losing body heat.
2. Do not try to push the broken bone back in to place if it is sticking out of the skin.
3. Do not try to straighten out a fracture or put it back in to place.
4. Do not permit the victim to walk about.
5. Notify Parent.
6. Splint fractures to prevent further injury if the victim must be transported by someone other than emergency medical personnel.
7. Call for emergency help for legs, back, neck, severe bleeding, hip injuries, or if parent is unable to take the child for medical care.

FROSTBITE

1. The frostbitten area will be slightly reddened with a tingling sensation pain. The skin becomes grayish-yellow, glossy and feels numb. Blisters eventually appear.

2. Re-warm the area by quickly submerging it in warm water (start with 98 degrees and gradually warm to 102-103 degrees.) Don't rub the area nor break the blisters.

HEAD INJURY

1. Symptoms

- May or may not be unconscious
- Unconsciousness may be delayed one-half hour or more
- Bleeding from mouth, nose or ear
- Paralysis of one or more of extremities
- Difference in size of pupils of the eyes

2. First Aid of Head Injuries:

- No stimulants or fluids
- Don't raise his feet; keep the victim FLAT
- Observe carefully for stopped breathing or blocked airway
- Get medical help immediately
- When transported, gently lay flat
- Position head to side so secretions may drool from corner of mouth
- Loosen clothing at neck

HEART ATTACK

A heart attack may be identified by severe chest pains, shortness of breath, paleness and perspiration, indicating shock. Extreme exhaustion may also accompany the attack. The patient may breathe easier if he is propped up. Mouth-to-mouth resuscitation may be needed. Medical help with oxygen may be required.

NOSEBLEEDS

Nosebleeds can be controlled by grasping the nose firmly between the fingers and holding it for 5-10 minutes. Ice packs will also help control bleeding. Nosebleeds are usually minor, but if bleeding can't be controlled. Medical help is needed. Maintain pressure on nose until a doctor is present.

PANDEMIC FLU PLAN

Seasonal Flu

- Caused by influenza viruses that are closely related to viruses that have previously circulated; most people will have some immunity to it.
- Symptoms include fever, cough, runny nose and muscle pain.
- Complications such as pneumonia are most common in the very young and very old and may result in death.
- Vaccine is produced each season to protect people from the three influenza strains predicted to be most likely to cause illness.

Mild to Moderate Pandemic

- Caused by new influenza virus that has not previously circulated and can be easily spread.

- It is likely most people will have no immunity to the new virus; it will likely cause illness in high numbers of people and more severe illness and deaths than seasonal influenza.
- Symptoms are similar to seasonal flu, but may be more severe and have more serious complications.
- Healthy adults may be at increased risk for serious complications.

Severe Pandemic

- A severe strain causes more severe illness, results in a greater loss of life and has a greater impact on society.
- Workplace absenteeism could reach up to 40% due to people being ill themselves or caring for family members.

Measures to limit the spread of flu:

Promote hand-washing/use of antibacterial wipes, cough hygiene via modeling by school staff.

- Cover nose and mouth with a tissue or upper arm if a tissue is not available
- Dispose of used tissue in a waste basket and wash hands after coughing, sneezing or blowing nose.
- Use warm water or soap or alcohol-based sanitizers to clean hands.
- Wash hands before eating or touching eyes, nose or mouth.

Encourage vaccination of staff and students for whom the flu vaccine is recommended
Persons developing symptoms at school should be sent home as soon as possible and instructed not to return until well.

Social distancing

In a pandemic, the risk of getting the flu is greatest when one has close contact with an infected person. Social distancing measures may include standing three feet apart when communicating, canceling outdoor recess, and monitoring hand washing after bathroom use and after sneezing/coughing/blowing nose. Wiping phones with antibacterial wipes after each use. Limit use of headphones, keyboards and any other shared items in the classroom – wipe with antibacterial wipes after each use.

Use a bacterial spray (such as Lysol) in the classroom twice daily

Open windows if weather permits while room is occupied or while students leave the room for lunch. Possible school closure for a short amount of time early in the course of a community outbreak.

Consult www.pandemicflu.gov for new and updated information

POISONING

1. In all oral poisoning, give liquids to dilute the poison.
2. Procedures for handling specific oral poisoning cases should be reviewed by teachers of classes in areas where poisoning may take place.

PUNCTURE WOUNDS (knife and gunshot)

A puncture wound may be caused by a pointed object such as a nail, piece of glass, or knife that pierces the skin. Gunshot wounds are also considered to be puncture wounds. Generally, puncture wounds do not bleed a lot and are therefore susceptible to infection;

severe bleeding can result if the penetrating object damages internal organs or major blood vessels.

If an object is impaled in a wound, **DO NOT REMOVE IT.**

- Place several dressings around the object to keep it from moving.
- Bandage the dressings in place around the wound.
- Call 911 and contact parents.

A puncture wound to the chest can range from minor to life threatening. A sucking chest wound is one in which the rib cage has been penetrated and you can hear a sucking sound every time the victim takes a breath.

- Without proper care, the victim's condition will quickly worsen.
- Cover the wound with a dressing that does not allow air to pass through it.
- A plastic bag, latex glove, or plastic wrap taped over the wound will help keep air circulating through the lungs.
- Give additional care as needed. Watch for shock.
- Call 911 and contact parents.

SEIZURE

This can be an alarming sight; a person who's limbs jerk violently, whose eyes may roll upward, whose breath may become heavy with dribbling or even frothing at the mouth. Breathing may stop in some seizures, or the victim may bite his or her tongue so severely that it blocks the airway. Do not attempt to force anything in to the victim's mouth. You may cause injury to the victim or yourself.

1. During a seizure:
 - a. There is little you can do to stop a seizure.
 - b. Call for help.
 - c. Let the seizure run its course.
 - d. Help the victim to lie down and keep from falling to avoid injury.
 - e. Do not use force.
 - f. Loosen restrictive clothing.
 - g. Do not try to restrain a seizure victim.
 - h. Cushion the victim's head using folded clothing or a small pillow.
 - i. If a seizure lasts 10 minutes in a known epileptic, or 5 minutes in a person with no seizure history, call 911.
2. After a seizure:
 - a. Check to see if the victim is breathing. If not, immediately begin rescue breathing.
 - b. Check to see if the victim is wearing a **MEDIC ALERT** or similar bracelet. It describes emergency medical requirements.
 - c. Check to see if the victim has any burns around the mouth. This would indicate poison.
3. The victim of a seizure may be conscious but confused and not talking when the intense movement stops. Stay with the victim and be certain that breathing continues. When the victim is able to move, get medical attention.

After the seizure is over, the pupil can be taken to the office to lie down until the dazed phase is over and parents are notified. The student should be attended to continuously until fully recovered.

Very rarely a condition called "status epilepticus" occurs in which one seizure follows another for a long period of time. **This is a medical emergency, call 911.**

SHOCK

1. Shock is likely to develop in any serious injury or illness. Shock may be serious enough to cause death even though the injury itself may not be fatal. Four important symptoms of shock are:
 - Pale, cold, moist skin
 - Weak and/or rapid pulse
 - Rapid Breathing
 - Altered Consciousness

2. The symptoms of shock may appear immediately or may be delayed for an hour or more. Give shock care to all seriously injured persons:
 - Have the victim lie down
 - Control any external bleeding
 - Help the victim maintain body temperature, cover to avoid chilling
 - Reassure the victim
 - Elevate legs about 12 inches unless you suspect head, neck, or back injuries or broken bones involving hips or legs.
 - Do not provide anything to eat or drink.
 - Call 911
 - Call parents

SUNSTROKE

1. A person with sunstroke will have nausea, weakness, headache, cramps, pounding pulse, high blood pressure and high temperatures (up to 106 degrees.) The armpits are dry; skin flushed initially but later turns ashen or purplish. Delirium or coma is common.

2. Medical help is crucial. While waiting for medical aid, reduce temperature with a cold bath, sponging with alcohol or water, until the temperature is down. Hospitalization should be immediate.

WOUNDS

An abrasion is a wound caused by scraping off the outer layer of skin. An abrasion is usually superficial with little bleeding but infection can occur unless the wound is cleaned with soap and water. Wash away from the wound.

An incision is a cut caused by a sharp object such as a knife, razor blade, or piece of glass. Bleeding is a serious problem. Medical help is often necessary in case the wound must be sewn.

A laceration is a tear or jagged, irregular wound caused by a hard object such as a rock, machine tool, bicycle or automobile. Animal bites are also lacerations. Surrounding tissue is damaged and bleeding may be profuse. A minor laceration can be cleaned with soap and water, but if the bleeding is severe, a pressure dressing may be needed. If the laceration is caused by an animal, medical help is required for testing and treatment of the animal.

A puncture wound is caused by deep penetration of a sharp object such as a pencil, nail, ice pick, bullet, spear or arrow. There may be little surface bleeding, but severe internal bleeding can result. A puncture wound is difficult to cleanse and may require a tetanus shot to guard against infection.

The School Climate:

An action plan for people and programs reflecting the school's social environment

Our school provides a nurturing environment where students can reach their highest potential academically, socially, emotionally, and physically. We strive to develop a sense of belonging and acceptance in every student attending McClellan.

Objective 1: Create a nurturing school environment

New and existing programs will provide students with opportunities to develop a sense of belonging.

1) Related Activities

- Adult/Student mentoring
- Campus monitoring

Objective 2: Provide clear, consistent realistic school rules and expectations

Students will receive clear, consistent, realistic school rules and expectations.

1) Related Activities

- School handbooks are given out at the beginning of the school year stating all rules and expectations
- Information provided at Back to School Night
- School Website provides information about the school
- Teachers provide copies of their classroom management system and behavior expectations

Objective 3: Open communication among staff, students, and parents

There will be open communication among the staff, students and families at McClellan

1) Related Activities

- SST (Student Study Team) meetings scheduled for students with concerns
- Student handbooks are sent home at the beginning of the year
- McClellan website features school calendar of events, staff email addresses Aeries Homelink
- Email available to all staff
- Absent students are called every day
- Automated phone system to call families to remind them of important dates
- Teachers provide parents with a copy of their classroom management system and behavior expectations

- **The Physical Environment:**

An action plan for places reflecting the school's physical environment including crisis response procedures and policies relating to student safety

Objective 1: Student safety as it relates to emergency procedures

1) Related Activities

- Monthly fire safety drills
- Duck and cover drills
- Two way radios are given to each staff
- Signs are posted at entrances stating visitors must sign in at the office
- Visitors must wear a "visitor badge"
- Safe schools sheriff available within the district

Objective 2: Student safety as it relates to daily routines

1) Related Activities

- School rules are gone over at the beginning of the year
- All staff on campus supervise students

Objective 3: Student safety as it relates to student health and well being

1) Related Activities

- Notification of contagious diseases is facilitated by district's nurse
- Shot records are reviewed and updated by district's nurse

The Social Environment: **An action plan to maintain the school's organizational structure**

Objective 1: Successful operation of the school through staff

1) Related Activities

- Staff is encourage to share in the decision making process
- Staff development opportunities are offered by the district
- Staff members work collaboratively to enforce school rules and procedures
- Staff members communicate with families via email and phone calls
- Administration has open door policy for direct communication by staff, students, and parents
- Our technology technician works with staff to ensure all technical equipment is maintained and running smoothly

The Physical Environment-

McClellan High School is located in Antelope at the north end of Sacramento County. The campus experiences mild to moderate vandalism during evening hours, however, the frequency of occurrences has lessened within the past year. The immediate area around the school includes single family dwellings and vacant land.

The school site encompasses approximately 10 acres. The campus is made up of mainly permanent structures and one re-locatable. The office faces the parking lot which is across the walk way from the multi-purpose room. The re-locatable houses the schools weight room which is at the south end of our campus.

These buildings are fenced off after hours. There is grass and asphalt that includes baseball back stop, basketball and volleyball courts. McClellan High School is an open campus, not enclosed by gates.

During the school day, staff members and administrators provide campus supervision. The entire blacktop is easily seen if standing outside facing west. A Safe School Officer is available if needed.

It shall be the practice of McClellan High School and Center Unified to remove all graffiti from school property before pupils arrive to begin their school day. Other acts of vandalism are promptly addressed.

Maintenance of School Buildings/Classrooms

The school's physical facility is well maintained and generally looks neat and clean. District personnel periodically examine the school's physical facility and help eliminate obstacles to school safety. Additionally, health and fire department inspectors contribute to school safety. The grounds are monitored for safety and appearance by the administration, custodians and individual classroom teachers. The students take pride in the appearance of the school.

Internal Security Procedures

McClellan High School has established procedures in the following areas: Emergency preparedness, suspension, school discipline rules and procedures, and an adopted school-wide dress code.

Pupils may be suspended, transferred to another school, or recommended for expulsion for certain acts. For specific student violations, a mandatory expulsion recommendation shall be submitted by the administration of McClellan High School.

Site administrators contribute to a positive school climate, promote positive pupil behavior and help reduce inappropriate conduct. The principal/designee uses available district and other appropriate records to inform teachers of each pupil identified under E.C. 49079.

Law enforcement is contacted and consulted to help maintain and to promote a safe and orderly school environment. McClellan High School employees comply with all legal mandates, regulations and reporting requirements for all instances of suspected child abuse. If appropriate, additional internal security procedures affecting the integrity of the school facility include classroom intercoms and an emergency bell system.

Community involvement is encouraged to help increase school safety using the WE TIP hotline to report suspected vandalism, drug use or other illegal activity.

An outdoor surveillance system will be installed in 2008 to deter vandalism and/or apprehend vandals

Inventory System – Engraved ID, Security Storage

All school-site equipment has a metal ID tag or bar code sticker adhered to its surface. These items are inventoried annually and there is an established accountability system. Office and classroom supplies are secured.

SUSPECTED CHILD ABUSE REPORT

To Be Completed by Reporting Party
Pursuant to Penal Code Section 11166

A. CASE IDENTIFICATION	TO BE COMPLETED BY INVESTIGATING CPA
	VICTIM NAME: _____ REPORT NO./CASE NAME: _____ DATE OF REPORT: _____

B. REPORTING PARTY		NAME/TITLE _____		ADDRESS _____		PHONE _____		DATE OF REPORT _____		SIGNATURE _____	
<input type="checkbox"/> POLICE DEPARTMENT <input type="checkbox"/> SHERIFF'S OFFICE <input type="checkbox"/> COUNTY WELFARE <input type="checkbox"/> COUNTY PROBATION		AGENCY _____		ADDRESS _____		PHONE _____		DATE/TIME _____			
C. REPORT SENT TO		OFFICIAL CONTACTED _____		NAME (LAST, FIRST, MIDDLE) _____		ADDRESS _____		BIRTHDATE _____		SEX _____ RACE _____	
		PRESENT LOCATION OF CHILD _____		NAME _____		BIRTHDATE _____		SEX _____		RACE _____	
		1. _____		2. _____		3. _____		4. _____		5. _____	
		NAME (LAST, FIRST, MIDDLE) _____		BIRTHDATE _____		SEX _____		RACE _____		NAME (LAST, FIRST, MIDDLE) _____	
		ADDRESS _____		HOME PHONE _____		BUSINESS PHONE _____		ADDRESS _____		BIRTHDATE _____	
		HOME PHONE _____		BUSINESS PHONE _____		HOME PHONE _____		BUSINESS PHONE _____			
		IF NECESSARY, ATTACH EXTRA SHEET OR OTHER FORM AND CHECK THIS BOX. <input type="checkbox"/>		1. DATE/TIME OF INCIDENT _____		PLACE OF INCIDENT _____		(CHECK ONE) <input type="checkbox"/> OCCURRED <input type="checkbox"/> OBSERVED			
		IF CHILD WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE:		<input type="checkbox"/> FAMILY DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> SMALL FAMILY HOME <input type="checkbox"/> GROUP HOME OR INSTITUTION		<input type="checkbox"/> PHYSICAL <input type="checkbox"/> MENTAL <input type="checkbox"/> SEXUAL ASSAULT <input type="checkbox"/> NEGLECT <input type="checkbox"/> OTHER		2. TYPE OF ABUSE: (CHECK ONE OR MORE)		3. NARRATIVE DESCRIPTION: _____	
		4. SUMMARIZE WHAT THE ABUSED CHILD OR PERSON ACCOMPANYING THE CHILD SAID HAPPENED: _____		5. EXPLAIN KNOWN HISTORY OF SIMILAR INCIDENT(S) FOR THIS CHILD: _____							

SS 8572 (Rev. 1/83)

INSTRUCTIONS AND DISTRIBUTION ON REVERSE

DO NOT submit a copy of this form to the Department of Justice (DOJ). A CPA is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS-8583 if (1) an active investigation has been conducted and (2) the incident is **not** unfounded.

Police or Sheriff-WHITE Copy: County Welfare or Probation-BLUE Copy: District Attorney-GREEN Copy: Reporting Party-YELLOW Copy

Williams Uniform Complaint Procedure

NOTICE TO PARENTS/GUARDIANS, PUPILS, AND TEACHERS: COMPLAINT RIGHTS

Parents/Guardians, Pupils, and Teachers:

Pursuant to Education Code 35186, you are hereby notified that:

- 1. There should be sufficient textbooks and instructional materials. For there to be sufficient textbooks and instructional materials, each pupil, including English learners, must have a textbook or instructional material, or both, to use in class and to take home.**
- 2. School facilities must be clean, safe, and maintained in good repair.**
- 3. There should be no teacher vacancies or misassignments. There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners, if present.**

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

- 4. Pupils, including English learners, who have not passed one or both parts of the exit examination by the end of grade 12 are to be provided the opportunity to receive intensive instruction and services for up to two consecutive academic years after the completion of grade 12.**
- 5. A complaint form can be obtained at the school office, district office, or downloaded from the school or district web site. You may also download a copy of the California Department of Education complaint form from the following web site:
<http://www.cde.ca.gov/re/cp/uc>.**

(8/05 11/05) 11/07

Exhibit 2

COMPLAINT FORM: WILLIAMS UNIFORM COMPLAINT PROCEDURES

Education Code 35186 creates a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, teacher vacancy or misassignment, or the provision of intensive instruction and services to pupils who did not pass one or both parts of the high school exit examination by the end of grade 12. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? Yes No

Contact Information: _____

Name: _____

Address: _____

Phone Number: Day: _____ Evening: _____

E-mail address, if any: _____

Location of the problem that is the subject of this complaint:

School: _____

Course title/grade level and teacher name: _____

Room number/name of room/location of facility: _____

Date problem was observed: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please use the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

Hate Motivated Behavior

As California's population becomes more diverse, it is important that school districts provided a safe and harmonious learning environment for all students. Pursuant to Education Code 201, schools have an affirmative obligation to combat racism, sexism, and other forms of bias, as well as a responsibility to provide equal educational opportunity. Developing policy to address hate-motivated behavior is one way districts can help teach students respect and understanding of diversity. ***

In its publication entitled Hate-Motivated Behavior in Schools, the California Department of Education defines hate-motivated behavior as an act, or attempted act, or attempted act, motivated by hostility towards a victim's real or perceived ethnicity, national origin, immigrant status, gender, sexual orientation, religious belief, age, disability, or any other physical or cultural characteristic. Some hate-motivated behavior may also be a crime as defined in state or federal law. These crimes include, but are not limited to: bomb threats, cross burnings, destruction or defacement of property, and certain types of vandalism and assaults. ***

The following optional policy is for use by districts in the implementation of a prevention strategy for hate-motivated incidents and should be modified to reflect district practice. Elements of this policy should also be integrated into existing school plans, such as the school safety and staff development plan, as well as any policies developed by the district regarding Positive School Climate and Multicultural Education; see BP 5137 and BP 6141.6, respectively. ***

The Governing Board affirms the right of every student to be protected from hate-motivated behavior. It is the intent of the Board to promote harmonious relationships that enable students to gain a true understanding of the civil rights and social responsibilities of people in our society. Behavior or statements that degrade and individual on the basis of his/her race, ethnicity, culture, heritage, gender, sexual orientation, physical/mental attributes, religious beliefs or practices shall not be tolerated.

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

Nondiscrimination/Harassment

District programs and activities shall be free from discrimination, including harassment, with respect to a student's actual or perceived sex, gender, ethnic group identification, race, national origin, religion, color, physical or mental disability, age or sexual orientation.

The Governing Board shall ensure equal opportunities for all students in admission and access to the educational program, guidance and counseling programs, athletic programs, testing procedures, and other activities. School staff and volunteers shall carefully guard against segregation, bias and stereotyping in instruction, guidance and supervision. The district may provide male and female students with separate shower rooms and sexual health and HIV/AIDS prevention classes in order to protect student modesty.

The Board prohibits intimidation or harassment of any student by any employee, student or other person in the district. Staff shall be alert and immediately responsive to student conduct which may interfere with another student's ability to participate in or benefit from school services, activities or privileges.

Students who harass other students shall be subject to appropriate discipline, up to and including counseling, suspension and/or expulsion. An employee who permits or engages in harassment may be subject to disciplinary action, up to and including dismissal.

The Board hereby designates the following position as Coordinator for Nondiscrimination to handle complaints regarding discrimination and inquiries regarding the district's nondiscrimination policies:

Director of Personnel
8408 Watt Avenue
Antelope, California 95843
(916) 338-6419

Any student who feels that he/she is being harassed should immediately contact the Coordinator for Nondiscrimination, the principal or any other staff member. Any student who observes an incident of harassment should report the harassment to a school employee, whether or not the victim files a complaint.

Employees who become aware of an act of harassment shall immediately report the incident to the Coordinator for Nondiscrimination. Upon receiving a complaint of discrimination or harassment, the Coordinator shall immediately investigate the complaint in accordance with site-level grievance procedures specified in AR 5145.7 - Sexual Harassment. Where the Coordinator finds that harassment has occurred, he/she shall take prompt, appropriate action to end the harassment and address its effects on the victim.

The Coordinator shall also advise the victim of any other remedies that may be available. The Coordinator shall file a report with the Superintendent or designee and refer the matter to law enforcement where required.

SUSPENSION NOTICE

Date _____ School _____ Grade _____ Student _____ DOB _____ Parent _____

Address _____ Home Phone _____ Work Phone _____ Teacher _____

Special Education: YES NO

SUSPENSION FROM SCHOOL: 1 2 3 4 5 Date(s) of Suspension _____ Date to Return to School _____

Number of DAYS suspended accumulated with this suspension: 1 2 3 4 5 6 7 8 9 10

11 12 13 14 15 16 17 18 19 20

Number of TIMES suspended accumulated with this suspension: 1 2 3 4 5 6 7 8 9 10

PARENT/PUPIL/PRINCIPAL CONFERENCE: Date _____ Time _____

EXTENDED SUSPENSION: YES NO Parent/Pupil Notification Date: _____ Time _____

EDUCATION CODE, SECTION 48900:

- (a-1) Caused, attempted to cause, or threatened to cause physical injury to another person.
- (a-2) *Willfully* used force or violence upon the person of another, except in self-defense.
- (b) Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object unless, in the case of possession of any such object, the pupil had obtained written permission from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- (c) Unlawfully possessed, used, sold or otherwise furnished, or been under the influence of any controlled substance, as defined in Section 11053 of the Health and Safety Code, alcoholic beverage, or intoxicant of any kind.
- (d) Unlawfully offered or arranged or negotiated to sell any controlled substance, as defined in Section 11053 of the Health and Safety Code, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance or material as a controlled substance, alcoholic beverage, or intoxicant.
- (e) Committed robbery or extortion.

- (f) Caused or attempted to cause damage to school property or private property.
- (g) Stolen or attempted to steal school property or private property.
- (h) Possessed or used tobacco, or any products containing tobacco or nicotine products, including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by a pupil of his or her own prescription products.
- (i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- (j) Had unlawful possession of, or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Section 11014.5 of the Health and Safety Code.
- (k) Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of duties.
- (l) Knowingly received stolen school property or private property.
- (m) Possessed an imitation firearm. As used in this section, "imitation firearm" means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- (n) Committed or attempted to commit a sexual assault as defined in Section 261, 266c, 286, 288, 288a, or 289 of the Penal Code or committed a sexual battery as defined in Section 243.4 of the Penal Code.
- (o) Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- 48900.2 Committed sexual harassment as defined in Education Code 212.5, provided that the conduct is considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the victim's academic performance or to create an intimidating, hostile or offensive educational environment. This ground for suspension/expulsion shall not apply to students enrolled in grades K through 3.

- 48900.3 Attempted to cause, threatened to cause, or participated in an act of hate violence, as defined in subdivision (e) of Section 33032.5.
- 48900.4 Intentionally engaged in harassment, threats, or intimidation, directed against a pupil or group of pupils, that is sufficiently severe or pervasive to have the actual and reasonable expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of that pupil or group of pupils by creating an intimidating or hostile educational environment.
- 48900.7 Made terrorist threats against school officials or school property, or both.

EDUCATION CODE 48915 - Mandatory expulsion recommendation and mandatory expulsion:

- (c-1) Possessing, selling, or otherwise furnishing a firearm. This subdivision does not apply to an act of possessing a firearm if the pupil has obtained prior written permission to possess the firearm from a certificated school employee, which is concurred in by the principal or the designee of the principal. This subdivision applies to an act of possessing a firearm only if an employee of a school district verifies the possession.
- (c-2) Brandishing a knife at another person.
- (c-3) Unlawfully selling a controlled substance listed in Chapter 2 of Division 10 of the Health and Safety Code.
- (c-4) Committing or attempting to commit a sexual assault as defined in subdivision (n) of Section 48900 or committing a sexual battery as defined in subdivision (n) of Section 48900.

EDUCATION CODE 48915 - Mandatory expulsion recommendation (unless inappropriate) and discretionary expulsion:

- (a-1) Causing serious physical injury to another person, except in self-defense.
- (a-2) Possession of any knife, explosive, or other dangerous object of no reasonable use to the pupil.
- (a-3) Unlawful possession of any controlled substance listed in Chapter 2 of Division 10 of the Health and Safety Code, except for the first offense for the possession of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis.
- (a-4) Robbery or extortion.
- (a-5) Assault or battery, as defined in Sections 240 and 242 of the Penal Code, upon any school employee.

FACTS LEADING TO DECISION TO SUSPEND _____

TO THE PARENTS/GUARDIAN: This suspension has been issued in compliance with the Education Code of the State of California, Sections 48900, 48910 and 48911. The reason for this suspension has been explained to the pupil, and he/she has had an opportunity to explain his/her version of the incident. Pursuant to Section 48911, the parent or guardian is required to respond without delay to a school official's request for a conference regarding this suspension, please telephone 338-6470. The student's parent or guardian has a right to have access to the pupil records as provided by Section 49069.

PLEASE NOTE: DURING THIS PERIOD OF SUSPENSION FROM SCHOOL, THE PUPIL MUST NOT BE ON OR NEAR ANY SCHOOL CAMPUS, OR MAY BE SUBJECT TO ARREST.

For offenses 48900 A-E and 48915 refer to Action Subject to Expulsion Form.

Teacher's Signature

Date

and/or

Administrator's Signature

Date

Copies: Original - Parent, Pink - Superintendent, Goldenrod - School

Center Unified School District

AGENDA REQUEST FOR:

Dept./Site: Global Youth Charter School

Date: February 19, 2009

To: Board of Trustees

From: Global Youth Charter School

Action Item X

Information Item _____

Attached Pages 53

Principal's Initials: ALE

SUBJECT:

2009-2010 Global Youth Charter School Safety Plan

CONSENT AGENDA

Global Youth Charter High School



Safe School

And

Emergency Preparedness Plan

**Center Unified School District
Antelope, CA**

Revised 2009-2010 School Year

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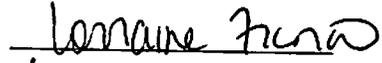
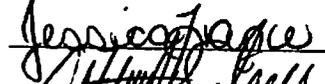
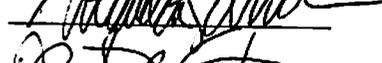
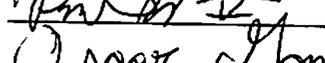
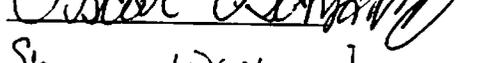
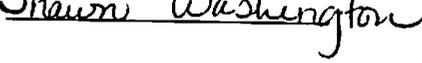
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Emergency Preparedness Plan Signature Sheet

Global Youth Charter High School's Safe School Plan was developed in accordance with SB 187 and Safe Schools A Planning Guide for Action, published by the Department of Education. Student, parent and teacher surveys were taken into account to determine areas of greatest need. The document includes the school's personal, physical, social and cultural environment, which serves as an effective prevention plan based on parent and student surveys. Also taken into consideration are temporary restraining orders, school-generated child abuse reports, custody orders prohibiting parents from contact with a child at school, harassment complaints filed by students and staff, suspension logs and accident reports. Additionally, the District's discrimination and harassment policy, hate crime reporting procedures and the Uniform Complaint Policy is included.

A detailed crisis response plan based on the California Standardized emergency Management System (SEMS) is included. This model was designed to centralize, organize, and coordinate emergency response among district organizations and public agencies. Specific first aid treatment is categorized in alphabetical order.

The following committee members revised and approved this comprehensive school plan:

Member	Title	Signature
Addie Ellis	Principal	
Lorraine Franco	Office Manager	
Jessica Franco	Paraprofessional	
Matthew Schneider	Social Studies Teacher	
Prentice Wysingle	12 th grade student	
Oscar Gonzales	11 th grade student	
Shawn Washington	Parent	

EMERGENCY PREPAREDNESS PLAN

The Emergency Response Plan has as its primary objectives:

1. To save lives and avoid injuries;
2. To safeguard school property and records;
3. To promote a fast, effective reaction to coping with emergencies;
4. To restore conditions back to normal with minimal confusion as promptly as possible.

For these objectives to be attained it will require clear activation procedures and responsibilities, identification of all tasks to be performed and by whom, an organized yet flexible response, and the dedication and cooperation of all.

It is vital to the continued functioning of the school, staff, and students that we are prepared to respond effectively in times of emergencies. Such preparations will also help us meet our obligations to our community.

This plan is developed to be used in case of emergency. All members of the faculty and other employees should:

1. Familiarize themselves with this plan
2. Be prepared to activate it immediately, and
3. Perform any duties to which they are assigned to make its activation effective.

An emergency exit route will be posted in the classroom beside the door. All who use this room should be familiar with the fire evacuation route as it applies to that room. When you have a substitute, make sure they are aware of where this map is located and that the roll sheet and student emergence information must be taken with them during the drill.

Members of the faculty shall teach the Emergency Response Plan to the students. The members of each classroom shall be instructed in the evacuation plan so they can respond immediately upon receiving the necessary warning.

Center Unified School District

Mission Statement

Students will realize their dreams by developing communication skills, reasoning, integrity, and motivation through academic excellence, a well rounded education, and being active citizens of our diverse community.

Global Youth Charter High School Mission Statement

Global Youth Charter High School exists to prepare students in an intimate educational setting for their post-high school goals through nontraditional methods stressing relationships, community service, creativity, and a rigorous curriculum.

EMERGENCY PHONE NUMBERS

- Sheriff/Fire Department: 911
- Twin Rivers Dispatch 286-4875
- District Safe School Officer 275-0256
- Poison Control Center, UCD Medical Center:(916) 734-3692
- Citizens Utilities (Water): (916) 568-4200
- SMUD (Electricity): (916) 456-7683
- PG&E (Gas): (916) 743-5000
- Superintendent's Office: (916) 348-6409
- Maintenance, Operations, Transportation (MOT):
 - Craig (916) 338-7580
 - Carol (916) 338-6337
 - Kim (916) 338-6417
- Child Protective Services (CPS): (916) 875-5437
- Spinelli Elementary School: (916) 338-6490
- Dudley Elementary School: (916) 338-6470
- Oak Hill Elementary School: (916) 338-6460
- Wilson C. Riles Middle School: (916) 787-8100
- Center High School: (916) 338-6420
- Antelope View Charter School: (916) 339-4690
- Global Youth Charter School: (916) 339-4680
- McClellan High School: (916) 338-6445

COMMUNICATIONS

There is no public address system accessible by Global Youth Charter School staff. Communication will be by cellular phone or by messenger(s) from the office to each teacher.

Communication between the custodial staff and the office staff will be by cellular phone. Each staff person has a cellular phone that can access the office. All communication will flow through office staff.

Telephone Communication

1. The school telephones may **NOT** be used by **ANY** person for outgoing calls of any kind during an emergency, except when authorized by the principal.
2. Appropriate authorities will be notified including 911, Safe School Sheriff, and the Superintendent.

DRILLS

The principal shall hold fire drills and intruder alert drills monthly to insure that all students, faculty members, and others are sufficiently familiar with such drills that they can be activated and accomplished quickly and efficiently. These drills shall be held at both regular and inopportune times to take care of almost any situation. Everyone in the building, including other employees, all office workers, all lunch workers, all custodial staff, and visitors must obey the instructions in the room or area they occupy when the alarm is sounded. Drills will also be carried out for quick evacuation of the multi-purpose room. The school secretary will be responsible to notify Sacramento Fire Department and Safe School Sheriff as necessary.

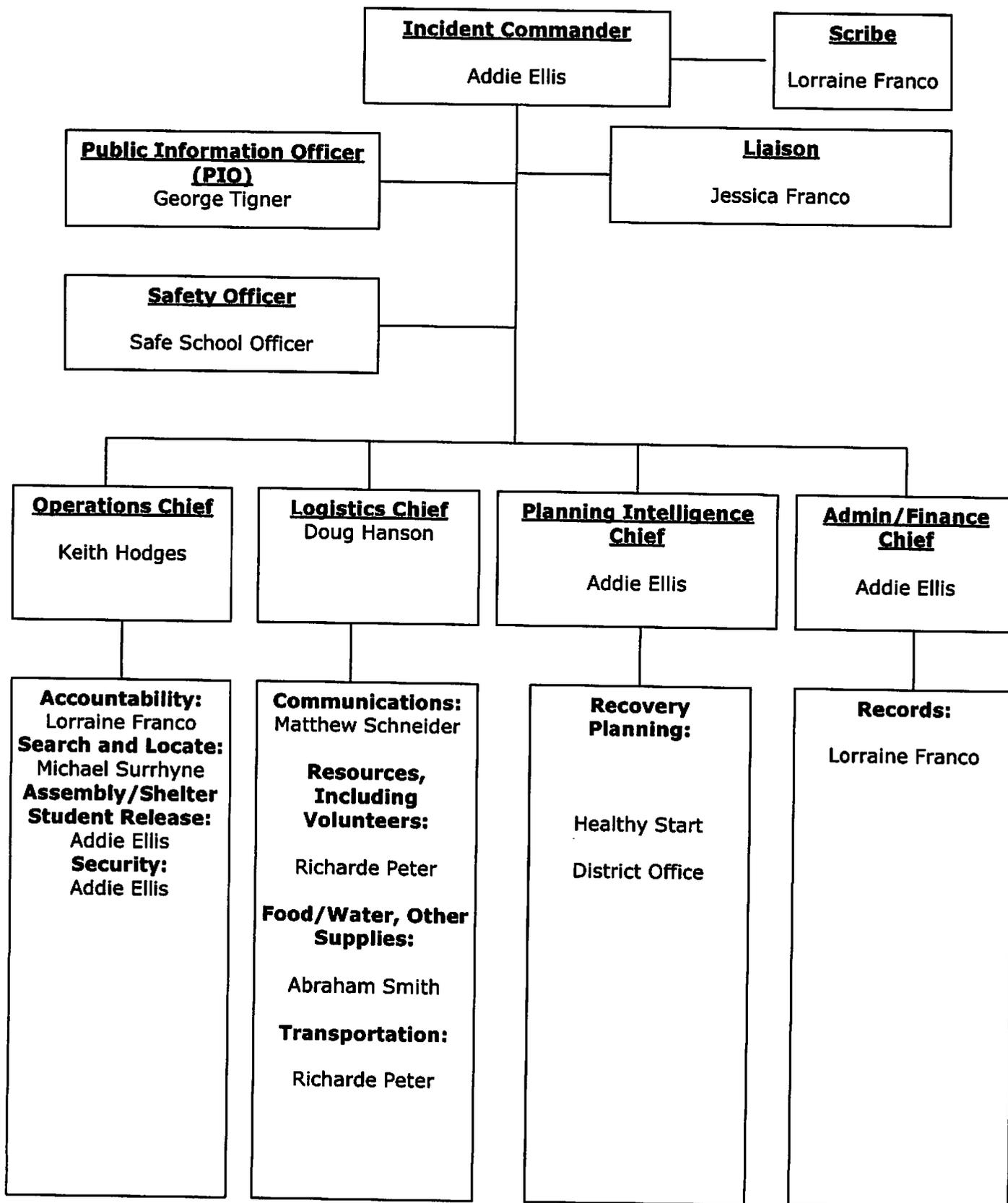
INCIDENT COMMAND SYSTEM

The Incident Command System (ICS), is a nationally recognized organizational structure that provides for role assignment and decision-making while planning for and reacting to critical incidents of all types. Implementing ICS will allow for all school personnel to know their area of responsibility during a crisis and to plan and practice the management of their specific role.

Tasks needed to successfully handle critical incidents are delegated to various managers of the CMT, who then are responsible for the assignment. This type of delegation limits the number of functions under any one manager, allowing each person to focus on just one or two aspects of the incident. These managers then provide information to the incident supervisor (principal) and help that person make informed decisions. Using this type of organizational system during a critical incident creates clear communication channels that will help limit the chaos and uncertainty associated with emergency incidents.

Permanently assigning specific areas of responsibility to members of the crisis management team provides each member with the opportunity to specialize in the management of his or her area. Plans can be made, policy established, and training conducted well in advance of any emergency incident. This type of forward thinking will be needed during a critical incident and is a key component to a school being properly prepared.

GLOBAL YOUTH CHARTER HIGH SCHOOL INCIDENT COMMAND SYSTEM



Global Youth Charter High School Incident Command Descriptions

Incident Commander

The Incident Commander is the overall leader during an emergency incident. The Incident Commander makes decisions based on the information and suggestions being provided from the Liaison and ICS Section Chiefs.

Liaison

The liaison is the link between the Incident Commander and the Section Chiefs. The liaison may provide general information to the Incident Commander but does not make command decisions. The liaison is also the contact person/link for other community agencies.

Scribe

The scribe stays with the Incident Commander at all times. The scribe will maintain a written record of the incident including actions taken, actions reported to the Incident Commander, time, names, dates, etc.

Operations Chief

The Operations Chief manages the members of the operations team. The chief reports directly to the Liaison. This group is the "Doers" they perform the "hands on" response.

Accountability

The accountability team checks attendance for that day for both students and adults (everyone on campus). The team leader will provide a report to the operations chief.

Search and Locate

This team is responsible to "sweep" the bathrooms, hallways, and other areas for students, visitors, and staff. This team may need to search for unaccounted for people. Emergency responders will perform any major rescue efforts if necessary.

Assembly/Shelter/ Student Release

This team is responsible for setting up an evacuation site. They will coordinate the supervision of students until they are released. Rest rooms will most likely be a major concern.

This team will all supervise the release of students. They will be responsible for setting up a parent center, gathering information from the Accountability team. They will document the persons picking up students. Must record the time, signature, and where they will be taking the student. Pictures of each child with the adult picking them up may be useful.

Logistics Chief

The Logistics Chief manages the team and reports directly to the Liaison. This team is responsible for obtaining any needed resource, communication, food and water, and transportation.

Communications

This team will work to ensure that a communication system is in place (phones, walkie-talkies, etc). They will communicate crisis progress or changes, relay information to section chiefs, staff, and parent.

Resources

This team is responsible for locating and acquiring needed resources, including people.

Food/Water and Other Supplies

This team will provide these items as needed.

Transportation

Responsibilities for this team include: arranging for buses, supervising loading and moving of buses, or arranging alternative forms of transportation as needed.

Planning Intelligence

The Planning Intelligence Chief will report directly to the Incident Commander and may stay with the Incident Commander throughout the crisis. This team will gather information to assist with medium/long-range planning related to the ongoing incident and school recovery

issues. They will arrange for recovery/aftermath resources so that there is no gap between the end of the incident and necessary support/ services.

EOC Message Form

EOC Message Form			
Date	Priority (Circle one) EMERGENCY URGENT ROUTINE (Life Threatened) (Property Threatened) (All Others)		
Time			
TO	Name _____ Title _____ Location _____	FROM	Name _____ Title _____ Location _____
Check One <input type="checkbox"/> Take Action <input type="checkbox"/> For Information <input type="checkbox"/> Other			
Category	Number	Description	
A.	# _____	Fatalities	
B.	# _____ Minor	Injuries Minor: In need of First Aid attention only	
C.	# of Injured	Injuries (Ambulance)	
	# _____ Major	Major: Unable to treat on site i.e. airway & breathing difficulties, cardiac arrest, uncontrolled or suspected severe bleeding, severe head injuries, severe medical problems, open chest or abdominal wounds, severe shock.	
D.	# _____ Moderate Circle one	Moderate: Burns, major multiple fractures, Back injuries with or without spinal cord damage	
	Major	Property Damages Major damage: Building collapse, building leaning, major ground movement causing large cracks in ground	
	Moderate	Moderate damage: Falling hazards present, hazard present (radiochemical spill, broken gas line, fallen power lines).	
	Minor	Minor damage: Damaged overhead air duct terminals, light fixtures, suspended ceiling grid, overhead mechanical systems and broken windows.	
E.	Minor ___ Ambulance ___ PG&E ___ Other	Resources Needed Other: (describe)	
↑ Transmit only the data within the box above in 30-45 seconds. After transmission, wait for EOC's request to elaborate.			
Additional Information:			
Disposition:			
Action Requested By: (Name)		Time Action provided:	

STAFF SPECIAL SKILLS / HEALTH CONCERNS**(School Name)****Staff Emergency Information****(DATE)**

	Staff Member	Cell Number	Health Concerns	Special Skills
1	Addie Ellis		None	First Aid / CPR
2	Lorraine Franco		None	First Aid / CPR
3	Jessica Franco		None	First Aid / CPR
4	Doug Hanson		None	First Aid / CPR
5	Keith Hodges		None	First Aid / CPR
6	Richarde Peter		None	First Aid / CPR
7	Matthew Schneider		Penicillin Reaction	First Aid / CPR
8	Abraham Smith		None	First Aid / CPR
9	Michael Surryhne		Bee Sting Reaction	

CRISIS RESPONSE

EVACUATIONS

GENERAL EVACUATION

Evacuation decisions are very incident-specific. If the release occurs slowly, or if there is a fire that cannot be controlled within a short time, then evacuation may be the sensible option. Evacuation during incidents involving the airborne release of chemicals is sometimes necessary.

If a general evacuation is ordered, the school population will be sent home, to (Site evacuation location), or to another location. Students are evacuated by walking or on school busses.

If the school has been evacuated the response personnel will need to decide when it is safe for you to return. They will need to verify data collected by the monitoring crews and consider the advice of the health officials concerned.

BUILDING EVACUATION

1. The field is the designated assembly area.
2. Immediately upon hearing the Fire Alarm signal, students, faculty, and others in the building shall evacuate the building via prearranged evacuation route, quickly, quietly, and in single file. The last person out of the room shall pull the door closed, but will not lock it. All will proceed to the designated assembly area.
3. Students with special needs will be assisted by one or two other students or an adult aide.
4. Students will take nothing with them.
5. If the regular exit is blocked, the teacher will lead the group to an alternate exit.
6. During breaks the students should go to their next class assembly area on the field.
7. If a student is not with their regular class, they will remain with that class.
8. Upon reaching the assembly area, teachers shall take attendance. Any absences should immediately be reported to the Principal or Vice-Principal. Necessary first aid should be performed. Students and teachers shall await further instructions. ICS automatically kicks in at this point.
9. The custodian will notify the utility companies of a break or suspected break in utilities.
10. The principal will determine whether the students will go home, or if any further action should be implemented. If students are released prior to regular hours, follow the section "Releasing Students to Parents." He/she will also report any missing students to emergency personnel.

EVACUATION OF SCHOOL GROUNDS

In the event the school can not be occupied following an evacuation, it may be necessary to evacuate the school grounds. We will evacuate to Dudley Elementary School.

The principal will call the Superintendent and transportation. Before leaving the school grounds a notice will be posted on the front door informing parents of where to pick up their children. If front door is no longer there, the notice will be placed on the flagpole. Masking tape and paper can be obtained from the Secretary.

When evacuating to Dudley, the students will walk quickly, quietly, and in single file to Lone Oak Park. They will proceed to Elverta Road. Elverta Road leads to Aztec Drive. Student will cross Elverta Road to Aztec Drive and on to Dudley. If busses are available students will board on Center Court Lane and will be driven to Dudley.

When releasing students to the care of parents or other adults, refer to the section entitled, "Release of Students to Parents".

SCHOOL EVACUATION INSTRUCTIONS

Person in Charge: Addie Ellis

Alternate: Lorraine Franco

Alternate: Doug Hanson

Exit the Building

When the fire alarm sounds or instructed to, "leave the building".

Evacuation Instructions

Teachers

- Take class lists, red/green cards and student emergency card.
- Make special provisions to assist handicapped students.
- Exit the building through assigned exit or nearest unblocked exit.
- Lead the class out of the building to pre-designated area at least 500 feet from building. Area must be free from hazards such as overhead power lines, gas lines and motor vehicle traffic.
- Take roll and report any missing students (by name) to the principal or designee at pre-designated location away from building

Students

- In Home Classroom
 - Leave **ALL** personal items in classroom.
 - Follow their teacher and exit in a quiet and orderly manner.
- NOT in homeroom
 - Leave **All** personal items in classroom.
 - Exit with their supervisor, or if alone, exit the nearest unblocked exit.
 - Remain with the class with which you exited.

Staff Not Assigned To Classrooms

- Will follow as directed in the Incident Command System
- Assist as directed by principal or designee.

Principal or Designee

- Report any missing persons to emergency response personnel.
- If building is determined to be safe to re-enter:
 - Determine **WHEN** it is safe to re-enter

- Notify teachers by all clear signal or runner. **DO NOT USE FIRE ALARM SIGNAL** for re-entry.

If building is unsafe to re-enter, evacuate the school site, using predetermined plan.

- Instruct teachers to:
 - Release students to responsible adults using predetermined procedure.
 - Students will exit school grounds to Lone Oak Park, either to board busses or to walk to Dudley Elementary School

IN-PLACE SHELTERING

Airborne toxicants can move downwind so rapidly that there would be no time to evacuate residents. For short-term releases, often the most prudent course of action for the protection of the nearby schools would be to remain inside with the doors closed, and the heating and air-conditioning systems turned off. An airborne cloud will frequently move past quickly.

In-place sheltering, therefore, may be a sensible course of action when the risks associated with an evacuation are outweighed by the benefits of in-place sheltering. In order for this protection measure to be effective, the effected population must be advised to follow the guidelines listed below.

- An announcement will come over the PA system telling you that the "in-place-shelter procedure" is in effect.
- Close all doors to the outside and close and lock all windows. (Windows seal better when locked). Seal gaps under doorways and windows with wet towels, and those around doorways and windows with duct tape (or similar thick tape) and sheets of plastic (precut and labeled before the incident). Have student assigned to specific tasks ahead of time.
- Ventilation systems should be turned off.
- Turn off all heating systems and air-conditioners.
- Seal any gaps around window type air-conditioners, exhaust fan grills, exhaust fans, and range vents, etc. with tape and plastic sheeting, wax paper, or aluminum wrap.
- Close as many internal doors as possible.
- If an outdoor explosion is possible, close drapes, curtains, and shades over windows. Avoid windows to prevent potential injury from flying glass.
- If you suspect that the gas or vapor has entered the structure you are in, hold a wet cloth over your nose and mouth.
- Tune in to the Emergency Alert System on the radio or television for information concerning the hazardous materials incident and in-place sheltering.

HAZARDOUS MATERIALS EVACUATION OR IN-PLACE SHELTERING

An accidental release of hazardous materials may require the evacuation of people from certain areas to prevent injury or death. The school may be directly affected by toxic fumes and gases. Additionally, schools may be affected during the course of the incident through wind shift or a change in site conditions. Evacuation is a complex undertaking; it will be decided by the local fire or police department. The school (s) will be notified by emergency responders and the principal must contact the District Office for further instructions.

Responders will decide whether to order people to remain indoors (shelter-in-place), rescue individuals from the area, or order a general evacuation. The "remain indoors" option will be considered when the hazards are too great to risk exposure of evacuees. Rescuing people from the hazardous area may involve supplying protective equipment for evacuees to ensure their safety, so that it may not be used. A general evacuation requires a significant amount of lead-time, which may not be available.

CHEMICALS

All chemicals in the building are to be identified and stored according to district policy and procedures. Safety data sheets from vendors shall be on file and available for all chemicals in the office for quick reference. All personnel involved with chemicals in any manner are to be trained in their proper use.

The Fire Department shall be informed by the principal once each year of all chemicals used in the building and where they are stored. In the event of a hazardous material accident in the building, the principal (or designee) will decide if and how the building will be evacuated. If any accident should occur, the Fire Department, Center Unified School District Superintendent, and Sacramento County Health Department should be notified.

EARLY DISMISSAL

The ultimate responsibility for the student's safety from the school to home in cases of emergency lies with the parent or guardian. Parents should work through community emergency preparedness groups to make preparations for the safety of their own children.

If an emergency occurs during the school day, and it is believed advisable to dismiss school, students will be provided shelter and supervision at the school as long as deemed reasonable by the principal.

The school will proceed on the basis that there will be no bus transportation or telephone communication. School will not be dismissed early unless school authorities have been assured by local emergency authorities that routes are safe for student use.

Follow the "Release of Students to Parents" plan.

RELEASE OF STUDENTS TO PARENTS

Each teacher will have a copy of the student emergency information and a list of students on a clipboard. The adults listed on this card will be the ONLY adults the students will be released to. Any other adult showing up may stay WITH the student, but he/she will NOT be permitted to leave with them. This clipboard is to remain with the teacher during any building evacuation exercise including a fire drill.

PRIOR to the APPROVED adult taking the student, a release form must be filled out and signed. (See student release form.)

Teachers must stay with the students until all their students are picked up and/or the principal or his/her replacement approves of their leaving.

STUDENT RELEASE FORM

Student's Name _____

Date _____ Time _____

Teacher _____

Room # _____ Grade _____

PERSON CHECKING OUT STUDENT:

Signature _____

IF NOT PARENT/GUARDIAN, PLEASE PRINT THE FOLLOWING INFORMATION:

Name _____

Address _____

Phone # _____

STUDENTS UNACCOUNTED FOR

Teacher's Name _____ Grade _____ Room _____

Students unaccounted for:

INFORMING PARENTS

See "Release of Students to Parents" section to see how parents will be contacted in the event of an emergency.

This section is about the information sent home to parents at various times of the year to inform them of their responsibilities in the event of an emergency. Since the Emergency Response Plan is too long to mail out to all parents, the entire plan will be available in the office for parental review. We will send home parts of this plan to obtain their help

At the beginning of the school year we will send home the following information:

Dear Parents:

Please review the following information regarding school and parent responsibilities for emergency school closure. Please help us to be efficient and helpful in caring for your child.

We have developed an emergency preparedness plan that outlines a variety of situations including fire, bomb threat, earthquake and the possibility of evacuation due to an unforeseen emergency. We would like parents to be advised as to what to expect while their children are in school. The following procedures will be implemented in case of an emergency:

1. In case of a fire alarm, students will be evacuated from the building. In the event of an actual fire that requires evacuation, students will be evacuated to Dudley Elementary on Aztec Drive. If possible, notification will be sent to parents through the automatic dialing system, otherwise, parents will be informed by school officials during or after the evacuation.

2. If an emergency evacuation occurs before parents can be reached, a notice will be left on the front door informing parents where to find their children. Only parents or adults listed on the emergency information cards will be permitted to pick up students. Please make sure the information on the emergency card includes everyone you would permit to pick up your child. Bused students will only be returned home during regular times and only if it is deemed safe.

3. If there is an earthquake, students will be kept in classrooms until quaking stops. Students will then be evacuated from the building. If there is too much damage to use the school as shelter, see number 1.

4. Floods, power outages, severe storms or any other disaster will normally result in students being held at school in regular classes until the usual departure time or sent home as in number 2.

5. Parents should discuss the above information with their children and assure them that school personnel will care for them just as they do each day, until they can be re-united with parents.

At the beginning of each new school year we would like to remind you that this is a good time to go over the following information with your children:

1. Practice and review emergency plans, family meeting places and emergency telephone numbers regularly with your children.
2. Each year make the office staff aware of his/her health or physical needs that would require special action or supplies during an emergency. Make sure the office has a supply of vital medication on hand.
3. Make sure your student's information card has the name, address, and phone number of anyone you want to pick up your child during an emergency. Students will NOT be released to ANYONE not listed on this card.
4. Make sure your child is familiar with the people he/she may leave with and that they know that it is OK to leave with them in the event of an emergency. This may include a family code word.
5. Be aware that you may not be able to get to your child in the event of a large-scale emergency if you work a great distance from your child's school. Be aware that the person picking up your child may have them for several hours or even days.

BOMB THREAT PROCEDURES

I. Office Personnel

- A.** If the threat is made by any means other than telephone, immediately notify an administrator.
- B.** If the threat is made by telephone, the person receiving the call is to do the following.

1. Mentally form a picture of the caller - is the caller male or female? Juvenile or an adult? Does the voice sound familiar? If so Who? As soon as possible, indicate your impressions on the Bomb Threat Form.
2. Ask the caller three questions, in this order:
 - a. When is the bomb going to explode? The caller may or may not respond to this question. If the threat is real, chances are he/she will say something.

If the caller just hangs up without any comment to your questions, the chances are great that it is a prank call.

b. Where is the bomb located? What kind of bomb is it? If the caller responds to these questions, he/she will probably lie, but it will keep the caller talking and give you more time to identify him/her.

c. Why are you doing this? Where are you now? The caller's answer to these questions will give you a clue as to whether or not it is a real threat. IF he says he wants money, or is representing some group or organization, the chances that it is a real threat are increased. In NO EVENT suggest a reason to him by asking something like, "Do you want money?" let the caller provide the reason.

3. Note the time that the call was received, and immediately notify the Principal (Addie Ellis) or Office Manager (Lorraine Franco).
4. Call the Sacramento County Sheriff (911) and ask for a sheriff's unit to be dispatched to the school.

II. Administration

Make a judgment as to the validity of the threat, and react in the following manner whether or not you believe this to be a prank:

- A.** Notify teachers to evacuate their rooms by announcing "code red" followed by the fire drill signal. All students should be at least 500 ft. away from the building.
- B.** Wait for the Sheriff's unit to arrive. Assist the officers as needed.
- C.** Provide a designated employee (s) to assist law enforcement in search of suspicious objects on school grounds.
- D.** Administrator must determine if students will need to evacuate the school grounds if no suspicious item is found.

- i. Students will exit campus via Lone Oak Park if the decision to evacuate is made.
 - E. Maintenance, Operations, & Transportation will be called to provide busses for students if necessary.
- III. Teachers
- A. Upon receiving the notice to evacuate for a "code red", have your students assemble outside your classroom in an orderly manner and wait for you.
 - B. Check your room before you leave for anything out of the ordinary. Take a 360-degree sweep from eye level to floor and if you see anything suspicious, report it to an administrator.
 - C. Keep your group together and walk with them to the field. Take your roll sheet and emergency information and call roll when you get there. Get your group together in an orderly manner and stay with them. You will probably be there for awhile, so take your time with these tasks and make sure students obey you perfectly.
 - D. When you hear the all clear signal (long ringing of the bell), return to your classroom in an orderly manner.
 - E. Do not let the students know that we have a bomb threat. Treat it as a routine "fire drill".
- IV. Custodians, Kitchen Staff, and other Classified Employees
- A. Check your work areas. Do a 360 degree visual check of your room(s) as described under "Teachers" above.
 - B. Assist Administration as needed.

BOMB THREAT FORM

RECEIVING A BOMB THREAT

INSTRUCTIONS:

Be calm and courteous: LISTEN! Do not interrupt the caller. Quietly attract the attention of someone nearby, indicating to them the nature of the call. Complete this form as soon as the caller hangs up and the school administration has been notified.

Exact time of call: _____

Exact words of caller:

Questions to Ask

1. When is the bomb going to explode? _____
2. Where is the bomb? _____
3. What does it look like? _____
4. What kind of bomb is it? _____
5. What will cause it to detonate? _____
6. Did you place the bomb? _____
7. Why? _____
8. Where are you calling from? _____
9. What is your address? _____
10. What is your name? _____

Caller's Voice (Circle):

Calm	Disguised	Nasal	Angry	Broken
Stutter	Slow	Sincere	Lisp	Rapid
Giggling	Deep	Crying	Squeaky	Excited
Stressed	Accent	Loud	Slurred	Normal

Voice Description (Circle):

Male	Female	
Calm	Nervous	
Young	Old	Middle-Aged
Rough	Refined	

Accent: Yes No Describe _____

Speech Impediment: Yes No Describe _____

Unusual Phrases _____

Recognize Voice? If so, who do you think it was? _____

Background Noises (Circle):

Music TV
Traffic Running Motor (type) _____

Horns Whistles Bells
Machinery Aircraft Tape Recorder Other_____

Additional Information:

- A. Did the caller indicate knowledge of the facility? If so, how? In what ways?_____
- B. What line did the call come in on?_____
- C. Is the number listed? Private Number? Whose?_____
- D. Person Receiving Call_____
- E. Telephone number the call was received at_____
- F. Date_____
- G. Report call immediately to:_____ (Refer to bomb incident plan)

Signature_____ Date_____

THREATENING PHONE CALL FORM

Time call was received _____ Time Caller hung up _____

Try to get another person on the line and record the conversation. Exact words of person: _____

Questions to ask if not already covered by caller's statement (record exact words)

1. What is your name? _____
2. What are you going to do? _____
3. What will prevent you from doing that? _____
4. Why are you doing this? _____
5. When are you doing this? _____
6. Where is the device right now? _____
7. What kind of device or material is it? _____
8. What does it look like? _____

Person Receiving the call

Person monitoring the call

Department _____

Department _____

Dept Phone No. _____

Dept Phone No. _____

Home Address _____

Home Address _____

Date: _____

DOMESTIC OR CIVIL DISTURBANCE

It should be noted that the normal school routine serves to reduce the threat of civil disturbance within the school. The classroom unit keeps students in small groups where each student is more easily known and can be held responsible for his/her actions. Outsiders are generally recognized and the potential for problems can be reduced if the integrity of the individual classroom unit can be maintained. To reduce the potential for problems, these steps are standard procedure:

1. All teachers are to be in their classrooms at the beginning of each section.
2. Teachers are expected to attend assemblies and sit with their classes.
3. Teachers and administrators are available if the need for control should arise before and after school.
4. The administration is aware of substitutes in the building and teachers in adjoining classrooms are available to assist substitutes in controlling students if the need should arise. Each substitute is provided with lesson plans by the teacher who is absent, whether by direct communication, previously prepared plans, or emergency plans on file in the office.
5. Teachers are asked to report the presence of any outsider they see to the administration.

In addition to the above listed procedures, teachers and administrators should be keenly aware of the general morale of the students. An atmosphere in which students feel free to approach teachers and discuss problems is encouraged so that a close working relationship with all the different groups in the school is sought.

It is important to be aware of community problems, which could possibly set the stage for civil disturbance. The Parent Club and School Advisory Council organizations can be helpful in determining problems and offering assistance. A liaison with law enforcement agencies must also be maintained.

INTRUDER OR HOSTAGE SITUATION

Organized or unorganized terrorists would usually find themselves in one or two places within the school building. Either they would penetrate into the administration office, or they would infiltrate a classroom. The administration and staff have only two "weapons" in which to combat the situation: time and specific procedures. **The School Staff Should Not Attempt To Disarm Terrorists.**

The procedures for the following situations are as follows:

TERRORIST OR INTRUDER ENTERS A CLASSROOM:

1. The teacher will try to make contact with the office via cellular phone or email.
2. If the teacher can not get to the communication system, he/she should attempt to send the code out the door with a student. The student will take the code to the nearest classroom. This code should be pre written on a slip of paper and kept somewhere near an exit. If you have two exits, then have two codes in place. Everyone needs to know where codes are kept in each room he/she will be teaching in. Students should be aware of where the code is kept and what it means. The code phrase is Mr. P. Dial 1, followed by the name of **YOUR** name. Do not take a chance of a student leaving if there

is any doubt that the child will be seen exiting. If one is able to leave, he/she should crawl past any windows so as not to be seen.

3. Any teacher receiving the code from a student or other adult should immediately lock all doors, inform the office, and close the blinds. If there is another teacher, adult, or student who can safely make a call the office at 338-6480. Office number should be visibly posted in all classrooms.
4. Immediately brief the students to sit down and be quiet if you are faced with an intruder.
5. Try to obey all commands of the terrorist/intruder.
6. The office personnel upon receiving a HELP signal or written code will verbally announce the code over the intercom; "Mr. P. Dial 1, Mr. P. Dial 1", followed by the name of the teacher where the incident is occurring. This is a signal to all other classrooms to proceed as if it were the Duck and Cover signal. Teachers will immediately lock ALL outside doors including workroom doors and close the blinds. Students should assume the duck and cover position under their desks. If you need to evacuate your students to a different safe classroom. Knock on the door and announce MR. P! Mr. P! This is the signal that it is safe for the teacher to answer the door. After you and your class are safely inside, instruct your students to assume the Duck and Cover position away from the windows.
7. Office will immediately dial 911 and call the safe school officer.
8. No one will evacuate the building unless instructed to do so by the principal or uniformed police officer.
9. Remain in your room until an ALL CLEAR signal is given.
10. Any student finding himself or herself en route to a classroom from the bathroom, office, library, or another classroom needs to go to the nearest classroom or building. If the door is locked, he/she is to knock and loudly call out the code.

TERRORIST OR INTRUDER ENTERS THE OFFICE:

1. If the administrators, office manager, office assistants, or any other staff members are able to phone out of the school without bringing harm to themselves, they will call 911.
2. If any staff member is able to announce the code over the communication system, they will do so. (Line 339-4690 will access Antelope View Charter School to make an announcement over the intercom as well as to call for assistance). If this is a possibility, the staff will hear, "Mr. P. Dial 1, Mr. P. Dial 1 BULLDOGS. "Bulldogs" is the name of the entire permanent structure; the office, MP room, and kitchen. The all call is not heard in the office.
3. The principal or office manager will notify the superintendent if possible.
4. The school office personnel shall attempt to follow all commands of the terrorists.

TERRORIST OR INTRUDER APPEARS ON CAMPUS DURING BREAK OR LUNCH:

1. The person on supervision duty who first notices an armed individual (gun, knife, or other dangerous weapon) on campus will signal other adults outside with a phone call. An adult will send a student to the closest classroom door to enter and ask the teacher inside to inform the office immediately.
2. The office will announce the code. If the incident is occurring outside, the code phrase will be followed by the words OUTSIDE LINE. This indicates that the situation is occurring somewhere outside. The Duck and Cover signal will sound to alert all students in the field. All students and teachers in classrooms will react accordingly by assuming the duck and cover position.
3. Students outside hearing the Duck and Cover signal will look for the nearest teacher and follow instructions. Students need to be aware that the Duck and Cover signals indicates a problem. If the intruder has a weapon but is not firing, teachers should exit

students as quickly as possible via one of the escape routes in that particular duty area. Students in the field should exit via Lone Oak Park. The adult in charge will need to assess the situation to determine if students can re-enter the campus in between Lone Oak Park and Center Court Lane and take cover in the classroom(s) or if students need to evacuate the campus walking west on Elverta Road to Dudley.

4. Teachers will go in the opposite direction of the intruder. If teachers or students arrive at a classroom door and find it locked, someone will need to knock and call out " Mr. P! Mr. P!" to signal to the teacher inside that it is safe to open the door.
5. If an intruder arrives on the campus and starts firing shots, students and teachers should drop to the ground.
6. Teachers will need to keep an eye on the intruder at all times to determine what to do next. This type of a situation is unpredictable and unfortunately cannot be covered with pre-determined procedures. The main concern is to get as many students as possible inside a safe building.

PROCEDURE TO DEAL WITH CIVIL DISTURBANCES

Violent Person

Teachers are to be notified by intercom, messenger or cellular phone to close and lock classrooms until the situation is cleared by the administration and/or police. The "Duck and Cover" drill (long, low, bell will be initiated). Students located in the halls shall be moved to the nearest classroom as quickly as possible. While contact is made with law enforcement, one person (determined by the administration) may attempt to establish rapport with the person, otherwise do not confront this person; Contact the office immediately. The office will call 911 and the Safe School Officer. Administrators will inform the Superintendent.

If it is a parent with a restraining order planning to take his/her child, allow him/her to do so if it appears that it may be dangerous to intervene. Get a description of the subject, license #, make and model of car and direction of travel. If there are any records on this person in the school office have them ready for law enforcement. See further information for Kidnapping/Attempted Kidnapping on the following page.

Mob

If the persons involved are from outside the school, the same procedure as used with a violent person should be implemented. If students are involved, the administration will determine the need for police assistance. If advance warning is received, steps will be taken to try to prevent the incident. In the absence of law enforcement, the administration will do whatever it believes necessary to alleviate the problem. The administration will make a written report of the entire incident.

Unidentified Person(s) Taking Control

If an unidentified voice gives orders over the intercom threatening or calling a general assembly or asking for individuals, teachers are to close and lock their classroom doors. If an unidentified person comes to the room, he/she is to be asked for office clearance. Call the office or send a messenger to the office if the person refuses to leave.

KIDNAPPING/ATTEMPTED KIDNAPPING

Definition: The physical capture or attempted physical capture of a student or staff member against their will.

1. Principal or designee will contact the Sacramento Sheriff (911) and the Safe School Officer.
2. Principal or designee will contact the Superintendent and report the situation.
3. Principal or designee will contact the Parent or Guardian of the kidnapping victim.
4. Principal or designee will inform the teachers of the situation and give further instructions regarding child safety.
5. Principal or designee will inform secretary on how to respond to phone calls regarding the incident.

DEATH/SUICIDE

Definition - Death or suicide of a student, staff member or significant person close to the school where students and/or staff are affected.

Principal or designee shall:

1. Call 911 followed by Safe School Officer.
2. Contact Superintendent.
3. Notify immediate family-parent or guardian.
4. Identify key staff members at site to disseminate information at site level.
5. Communicate behavioral expectations to staff regarding:
 - Confidentiality issues.
 - Providing factual information
 - Available resources
6. Send home written information to parents on facts of incident and any follow-up services available.
7. Consult with psychologist or county office of education staff for intervention strategies including specific activities that can be used in the classroom.

If the incident causes a major disruption to school activities, evacuation may be necessary and will be determined by law enforcement, principal or designee.

FIRE

Actual Fire

1. In the event of a natural gas fire, sound alarm and then **TURN OFF MAIN GAS VALVES**. If the fire is small, use the fire extinguisher **AFTER** the gas is turned off.
2. In the event of an electrical fire, sound alarm and then **TURN OFF ELECTRICITY. DO NOT USE WATER OR WATER-ACID EXTINGUISHERS ON**

ELECTRICAL SUPPOETED FIRES. Only **SMALL** fires should be fought with an extinguisher.

3. The person locating the fire will sound the school alarm.
4. Follow the "Building Evacuation" instructions.
5. The principal will notify the superintendent's office.
6. The office staff will notify the utility companies of a break or a suspected break in utilities.
7. Keep access road open for emergency vehicles.
8. All staff will be responsible to peek in the door of classroom on either side and make sure they were informed of the fire.
9. The custodian is responsible for checking exits daily to make sure they are functional. All exits should be obvious, maintained and clear of obstructions.

Computer Labs

All labs are to be equipped, as their needs require, for proper fire control and for emergency purposes.

Lunchrooms and Kitchens

1. Emergency preparedness to control fire in school kitchen areas:
 Have automatic extinguishers over deep fryers and grills.
 Have fire extinguishers for all types of fires in proper location.
 Make sure that all of the kitchen personnel know where the extinguishers are located and how to operate them.
 Make sure that the kitchen personnel know which exit to take in case of fire.

Whether it's a real fire or a drill, try to evacuate the building in fewer than two minutes.

FIRE DRILL PROCEDURES

The secretary will call the fire department to inform them it is a drill. The principal or vice-principal shall sound the alarm

1. When the signal is sounded, the teaching staff will proceed to the evacuation assembly area (in the field) with their classes. Staff not assigned a regular class of children will report to the same area to render any needed assistance to teachers.
2. Once each month, all teachers will instruct their classes in the correct procedures and behaviors to utilize during fire drills.
3. Once each month, a fire drill will be conducted by the school staff.
4. Students stand facing away from the building in silent lines.
5. Supervising staff will take roll. The whereabouts of all students should be known.
6. Any student in attendance at school but not with class or in a special class should be reported immediately to the principal.

SILENT FIRE DRILL/NEIGHBORHOOD DISASTER PLAN

1. Silent fire drills and neighborhood disaster procedures will be used in the event of bell and/or intercom failure.
2. When a silent fire drill is in progress, an office staff person appears at the door with a sign stating **SILENT FIRE DRILL**. The office staff person will remain until the teacher sees the sign. The procedures to follow are the same as during a regular fire drill.
3. When a silent intruder on campus drill is in progress, an office person appears at the door with a sign stating "Duck and Cover". The off staff person will remain until the teachers see the sign.

FIRE EXTINGUISHERS

Fire extinguishers are placed in strategic locations as recommended by the fire department (see map). Faculty members and other staff personnel shall be instructed in the use of the fire extinguisher.

All extinguishers, unless stated, are dry chemical types which are needed to put out type A, B, and C fires which include wood, textiles, gasoline, oil, greases, and electrical fires. In discharging a fire extinguisher, it should be held upright while the pin is pulled. The lever is then pressed while aiming at the base of the fire.

FIRE EXTINGUISHER INSPECTIONS

The head custodian will be responsible for checking for possible building code violations and making sure all fire extinguishers are checked yearly for the following:

1. Check gauge for full charge. Report discharge or overcharge reading immediately to control office.
2. Check seal for breakage.
3. Check hose for crack, leaks, tears, etc.
4. Check casing for leaks or breakage.

FLOOD

- Notify parents via radio & television.
- Notify bus drivers for an early/late dismissal.
- The custodian will shut off water to prevent contaminated water from entering the school supply.
- The custodian will shut off electricity to prevent electrical shock.
- If school is a designated emergency shelter and time permits, check all supplies and provisions prior to emergency operations.

AFTER THE DANGER IS OVER:

Beware of contaminated food, water, broken gas lines, and wet electrical equipment. Resume classes only after a qualified person has done a building assessment (see returning to building under earthquake.)

MINOR FLOODING

If the school experiences minor flooding (one or a few classrooms), the class (es) affected will evacuate to another part of the building (principal will decide where to go). Classes will continue. The principal will notify the superintendent and they will jointly decide what to do next.

EARTHQUAKE

During the Quake

Keep these points in mind in the event of an earthquake:

1. If an earthquake occurs, keep calm. Don't run or panic. If you take proper precautions, the chances are you will not be hurt.
2. **REMAIN WHERE YOU ARE.** If you are outdoors, stay outdoors. If you are indoors, stay indoors. In earthquakes, most injuries occur as people are entering or leaving buildings (from falling walls, electrical wires, etc).
3. The teacher will give the "drop and cover signal" if the bell system is not operable.
4. Everyone will get under his/her desk and cover his/her head. If a desk, table or bench (best choice) is not available, sit or stand against an inside wall or in an inside doorway. Stay away from the windows, outside walls, and outside doors.
5. If you are outside, stay away from the building, electric wires, poles, or anything else that might shake loose and fall. Look for open space and stay low.

After the Quake:

For your own safety and that of others, you should carefully do the following:

1. About two minutes after the shaking stops, the fire bell will sound. If we have lost power, the teacher will give the command to evacuate the building.
2. Use the "Building Evacuation" plan.
3. Use extreme caution in entering or working in buildings that may have been damaged or weakened by the disaster.
4. Stay away from fallen or damaged electric wires, which may still be dangerous.
5. The custodian will check for leaking gas pipes. Do this by smell only-don't use matches or candles. If you smell gas:
Open all windows and doors.
Turn off the main gas valve at the meter.
Leave the building immediately.
Notify the Gas Company, police, and fire departments.
Don't re-enter the building until it is safe.

6. The principal will confer with the Superintendent about evacuation of the school. If necessary, follow the "Evacuation of School Grounds" policy. Do not evacuate to another building unless it has received an inspection by a qualified person.

Re-entry of Building

Follow the procedures of the re-entry instructions (after "Building Evacuation") except: the building should be inspected by a qualified person who has been trained in Building Analysis. This person will perform an inspection on structural soundness, electrical wiring, water distribution, oil, gas, and other fuel systems, and boiler and heating systems.

A damaged structure will be occupied only after authorization by the responsible local agency. Building supervisors will be notified of the corrective actions to be taken to return building to use.

WIND AND OTHER TYPES OF SEVERE WEATHER

If severe weather conditions develop or occur during the night or at a time when school is not in session, a decision on closing the school will be made before 7:00 a.m. If a decision is made to close school, news media will be notified and asked to announce the closure prior to 9:00 a.m. The emergency phone tree will be used to notify staff members.

If severe weather conditions develop while school is in session, the Emergency Coordinator will monitor the latest developments via radio and keep in contact with the principal. The principal will keep in contact with the superintendent's office. If it is decided to close school, the following action will be taken:

1. The superintendent will notify radio stations and ask that a closure announcement be made which would specify the time students are to be released.
2. The principal will announce the closure to the faculty and students.
3. Staff members will be used to expeditiously evacuate the building.
4. Procedures outlined in the "Early Dismissal" plan will be followed.

MEDICAL EMERGENCIES

Our school shall be prepared to provide basic first aid while summoning necessary emergency assistance.

A list of qualified persons who have had First Aid and CPR training should be maintained by the School Secretary for the principal. This list must be updated and distributed to the staff annually. At least ten percent of the staff should be trained in First Aid and CPR.

An Emergency Card will be filed in the office for each student with emergency numbers to call in case of an accident, injury, or illness. Parents will always be notified as soon as possible of any reportable accident, injury, or illness.

Any reportable accident or injury incurred on school property or during a school activity off campus will be reported in writing to the office of the principal no later than 24 hours from the occurrence. Accident forms are kept in office filing cabinet.

The general emergency number 9-1-1 will be explained each year to all school personnel, and this number will be readily visible on all telephones.

A first aid kit shall be maintained in the office and rotated. A RED CROSS first aid booklet is provided with each kit. First Aid procedures will follow the current American Red Cross First Aid manual.

Although some staff members are trained in basic first aid, and CPR procedures, they are not to be considered medical experts. The first aid kits are to be used only in cases of emergency.

FOR SPECIFIC FIRST AID TREATMENT PLEASE SEE THE FOLLOWING PAGES.

FIRST AID STATIONS:

A first aid station is always maintained in the nurse's office. In the event of a large scale emergency this will be used, but the multi-purpose room will be used also.

RESCUE:

With a non-critical or less serious injury, move the victim to the nurse's office.

WITH A SERIOUS OR CRITICAL INJURY-DO THE FOLLOWING:

1. Evaluate the situation. Unless the victim is in further danger, **DO NOT MOVE HIM.**
2. Be sure the victim is breathing.
3. Control serious breathing.
4. Send a runner to notify the office.
5. Treat for shock.
6. Keep comfortable and try to maintain normal body temperature.

WITH NON-CRITICAL ILLNESS OR INJURY-DO THE FOLLOWING:

1. Administer first aid.
2. Notify parents for their information and action. If parents cannot be contacted, notify other adults on the emergency card.
3. If no one can be contacted, lie the student down in the nurse's office or send the student back to class if the injury doesn't warrant the need to keep a close watch on the student.
4. Keep a record of time of injury, what first aid was administered and at what time.

WITH CRITICAL ILLNESS OR INJURY-DO THE FOLLOWING:

1. Administer first aid to the extent possible.
2. Call 9-1-1 if the situation is life threatening, or if the child in need of immediate medical intervention.
3. Notify parents for their action and information.
4. Keep a record of time of injury, what first aid was administered and at what time.
5. Notify the superintendent's office.
6. Complete appropriate injury, illness, or insurance report promptly.
7. Keep a record of which students were sent to the hospital.

FIRST AID INSTRUCTIONS

Abdominal Pain	Eyes
Artificial Respiration	Fainting
Bleeding	Fracture
Internal Bleeding	Frostbite
Bone Injuries	Head Injury
Breathing	Heart Attack
Rescue Breathing	Nosebleeds
Burns	Pandemic Flu Plan
Choking (Heimlich Maneuver)	Poisoning
Convulsions or Seizures	Puncture Wounds
Diabetics	Seizure
Dog Bites	Shock
Ears	Sunstroke
Electric Shock	Wounds

ABDOMINAL PAIN

Abdominal pain may be due to food poisoning, appendicitis, hernia, ulcer, gallstones, or kidney stones. The symptoms are so similar that medical assistance should be obtained if the pains continue for several hours.

ARTIFICIAL RESPIRATION

1. Steps for mouth to mouth artificial respiration:
 - Clear airway
 - Tilt head back (unless possible neck injury-use jaw thrust)
 - Pinch nostrils
 - Seal mouth and blow
 - Watch for chest to rise
 - Listen for air to escape from mouth
 - Watch for chest to fall
 - Repeat: 12-16 times per minute in adults 16-20 times per minute in children.
2. If victim's tongue obstructs airway:
 - Tilt the head
 - Jut the jaw forward
3. If facial injuries make it impossible to use mouth to mouth method then use the manual method.
 - Use mouth to nose if airtight seal impossible over victim's mouth.
 - Small child-cover both mouth and nose.
4. Continue Artificial Respiration until victim begins to breathe for him/herself or until help arrives.
5. Carbon Monoxide Poisoning or Asphyxiation (due to lacks of oxygen):
6. Check for breathing difficulties and give artificial respiration.

BLEEDING

1. Apply direct pressure on the wound.
2. Elevate the wounded area if an arm or leg is bleeding.
3. Apply pressure on the supplying artery of the arm or leg if steps 1 and 2 do not stop bleeding.
4. Only as a last resort (if they will die without this) apply a tourniquet to stop bleeding. Once applied a tourniquet must be loosened or removed only by a doctor.

INTERNAL BLEEDING - TREAT FOR SHOCK

BONE INJURIES

1. Dislocations: fingers, thumb, shoulder
Keep the part quiet. Immobilize shoulder with arm sling.
2. Fractures:
 - Signs of a closed fracture:
 1. Swelling
 2. Tenderness to touch
 3. Deformity
 4. Discoloration
 - Treatment (closed fracture-no bleeding wound or broken skin)
 1. Keep broken bone ends from moving
 2. Keep adjacent joints from moving
 3. Treat for shock
 - Treatment (open fracture-broken bone and broken skin)
 1. Do not move protruding bone end
 2. If bleeding, control bleeding by direct pressure on wound
 3. Treat the same as closed fracture after bleeding is controlled.
3. Sprains (injury to soft tissue around a joint)
 - Always immobilize
 - Elevate joint
 - Apply cold packs during first half hour
 - Treat the same as close fractures
 - X-ray may be necessary

BREATHING-Unconscious Person

Breathing is the most critical thing we must do to stay alive. A primary cause of death is lack of air!

Be careful approaching an unconscious person. He or she may be in contact with electrical current. If this is the case, turn off the electricity before you touch the victim.

There are hundreds of possible causes of unconsciousness; the first thing you must check for is breathing.

1. Try to awaken the person by firmly tapping him or her on the shoulder and shouting, "Are you all right?"
2. If there is no response, check for signs of breathing.

- a. Be sure the victim is lying flat in the back. If you have to roll the victim over, move the entire body at one time.
 - b. Loosen tight clothing around neck and chest.
3. Open the airway:
- a. If there are no signs of head or neck injuries, tilt the head back and lift the chin to move the tongue away from the back of the throat.
 - b. Place your ear close to the victim's mouth; listen and feel for breathing.
 - c. If you can't see, hear, or feel any signs of breathing, you must begin breathing for the victim.
 - d. Begin rescue breathing immediately. Have someone else summon professional help.

RESCUE BREATHING

1. Giving mouth-to-mouth rescue breathing to an adult.
 - a. Put your hand on the victim's forehead, pinching the nose shut with your fingers. Your other hand is lifting the victim's chin to maintain an open airway.
 - b. Place your mouth over the victim's, making a tight seal.
 - c. Breathe slowly and gently in to the victim until you see the chest rise. Give 2 breaths, each lasting about 1 ½ seconds. Pause between breaths to let the airflow out. Watch the victim's chest rise each time you give a breath to make sure air is going in.
 - d. Check for a pulse after giving these 2 initial, slow breaths. If you feel a pulse but the victim is still not breathing, give one breath about every 5 seconds. After 10 to 12 breaths, re-check pulse to make sure the heart is still beating.
 - e. Repeat the cycle every 5 seconds, 10-12 breaths per minute, rechecking the pulse after each cycle. Continue rescue breathing until one of the following happens:
 - i. The victim begins to breathe without your help
 - ii. The victim has no pulse (Begin CPR).
 - iii. Another trained rescuer takes over for you.
 - iv. You are too tired to go on.
2. Giving mouth-to-mouth rescue breathing to infants and small children.
 - a. A small child's head should be tilted back gently to avoid injury. With head tilted back, pinch the nose shut. Lift the chin and check for breathing as you would for an adult. Give 2 slow breaths until the chest rises.
 - b. Check for a pulse.
 - c. Give 1 slow breath about every 3 seconds. Do this for approximately 1 minute, or 20 breaths.
 - d. Recheck the pulse and for breathing.
 - e. Call 911 if you have not already done so. Continue rescue breathing as long as a pulse is present and the child is not breathing.
 - f. Continue rescue breathing until one of the following occurs:
 - i. The child begins to breathe on his/her own.
 - ii. The child has no pulse (begin CPR).
 - iii. Another trained rescuer takes over for you.
 - iv. You are too tired to go on.

BURNS

1. Degrees
 - Skin red (1st degree)
 - Blisters develop (2nd degree) Never break open blisters
 - Deep tissue damage (3rd degree)
2. First Aid for thermal burns-1st and 2nd degree burns to exclude air:
 - Submerge in cold water
 - Apply a cold pack
 - Cover with a thick dressing or plastic (Do not use plastic on face)
 - After using cold water or ice pack, cover burned area with a thick, dry, sterile dressing and bandage firmly to exclude air.
3. First Aid for 3rd degree burns
 - Apply a thick, dry sterile dressing and bandage to keep out air.
 - If large area, wrap with a clean sheet or towel
 - Keep burned hands and feet elevated and get medical help immediately.
 - Treat the same as shock victim, giving fluids as indicated; warmth necessary
4. First Aid for chemical burns
 - Wash chemical away with water
5. Acid burn to the eye (also alkali burns)
 - Wash eye thoroughly with a solution of baking soda (1 teaspoon per 8-ounce glass of water) or plain water for 5 minutes.
 - If victim is lying down, turn head to side. Hold the lid open and pour from inner corner outward. Make sure chemical isn't washed out onto the skin.
 - Have victim close the eye, place eye pad over lid, bandage and get medical help.

CHOKING (Heimlich Maneuver)

If the air passage is blocked by food or other foreign material, remove it with your finger if possible. Be careful not to force it deeper into the throat. If the person is coughing, he is getting some air. But if the passage is completely blocked, he can't breathe or speak, **IMMEDIATELY DO THE FOLLOWING:**

- Stand behind a slumped-over victim; wrap your arms around his waist below the diaphragm.
- Grasp your wrist with your other hand.
- Place your fist against the victim's abdomen, slightly above the navel and below the rib cage.
- Press your fist strongly and quickly in and slightly up into his abdomen.

If the victim is on his back:

- Kneel, facing him, astride his hips.
- With one of your hands on top of the other, place the heel of the bottom hand on the victim's abdomen slightly above the navel and below the rib cage.

- Press the heel of your hand forcefully into the abdomen with a quick, upward thrust. If necessary, repeat several times.

CONVULSIONS OR SEIZURES

1. Symptoms

- Jerking movements
- Muscular rigidity
- Blue about the lips
- May drool
- High fever

These seizures are seldom dangerous, but they are frightening.

2. Causes

- Head injuries
- Severe infections
- Epilepsy

3. Treatment

- Prevent patient from hurting himself
- Loosen tight clothing
- Do not restrain
- If breathing stops, apply mouth to mouth resuscitation
- Do not give liquids nor put patient in warm water
- When the seizure is over, treat as for shock keeping patient warm

Prompt medical help is needed if the patient does not have a history of convulsive disorders.

DIABETICS

Diabetics may lose consciousness when they have too little or too much insulin. Unless you are thoroughly familiar with his treatment, it is better to seek medical help rather than to attempt first aid. These people often wear some type of medical identification.

DOG, OR OTHER ANIMAL, BITES

1. It is extremely important that the dog/animal be identified if the person bitten is to avoid rabies shots. Secure the animal, if possible without danger to yourself with a leash, rope or in an enclosed area. If the animal cannot be contained, attempt to remember as much as possible about the animal's description so that animal control can make a thorough search of the area.
2. Attend to the wound by washing the area with water and soap for five minutes and bandage if possible. Inform parents and refer to the family physician.
3. Notify animal control enter. Give description of the animal and name and address of the victim.
4. Complete the **Report of Student Accident Form**.
5. Notify school nurse so that information can be recorded in the pupil's health folder.

EARS

Foreign objects usually require medical assistance. Insects may be removed by using warm mineral or olive oil. When the head is tilted, the insect and oil usually drain out.

ELECTRIC SHOCK

1. Do not touch the victim if he is still in contact with the electricity.
2. Turn off the main switch or pull plug.
3. Be aware of the possibility of breathing emergency.

EYES

Contact a physician immediately if the foreign substance is metallic or abrasive. Particles can often be washed out with water or removed with the corner of a clean handkerchief.

FAINTING

1. Fainting is due to a temporary decrease of blood and oxygen to the brain. It may be preceded by paleness, sweating, dizziness, and disturbance of vision and nausea.
2. Place the victim in a reclining position and treat as for shock. If a victim feels faint, have him sit and place his head between the knees.

FRACTURE

Bone Fracture (unless in imminent danger, do not move the individual)

Closed Fracture: The signs of a closed fracture are swelling, tenderness, deformity, and discoloration. When there is a fracture (or suspected fracture):

1. Keep the injured person calm
2. Do not permit the victim to walk about.
3. Notify parent.
4. Splint fractures to prevent further injury if the victim must be transported by someone other than emergency medical personnel.
5. Call for emergency help for leg, back, neck, or hip injuries, or if parent is unable to take child for medical care.

Compound Fracture: Your objectives are to prevent shock, further injury, or infection in compound fractures (where skin has been broken).

1. Keep the injured person calm and cover him only enough to keep him from losing body heat.
2. Do not try to push the broken bone back in to place if it is sticking out of the skin.
3. Do not try to straighten out a fracture or put it back in to place.
4. Do not permit the victim to walk about.
5. Notify Parent.
6. Splint fractures to prevent further injury if the victim must be transported by someone other than emergency medical personnel.
7. Call for emergency help for legs, back, neck, severe bleeding, hip injuries, or if parent is unable to take the child for medical care.

FROSTBITE

1. The frostbitten area will be slightly reddened with a tingling sensation pain. The skin becomes grayish-yellow, glossy and feels numb. Blisters eventually appear.

2. Re-warm the area by quickly submerging it in warm water (start with 98 degrees and gradually warm to 102-103 degrees.) Don't rub the area nor break the blisters.

HEAD INJURY

1. Symptoms

- May or may not be unconscious
- Unconsciousness may be delayed one-half hour or more
- Bleeding from mouth, nose or ear
- Paralysis of one or more of extremities
- Difference in size of pupils of the eyes

2. First Aid of Head Injuries:

- No stimulants or fluids
- Don't raise his feet; keep the victim FLAT
- Observe carefully for stopped breathing or blocked airway
- Get medical help immediately
- When transported, gently lay flat
- Position head to side so secretions may drool from corner of mouth
- Loosen clothing at neck

HEART ATTACK

A heart attack may be identified by severe chest pains, shortness of breath, paleness and perspiration, indicating shock. Extreme exhaustion may also accompany the attack. The patient may breathe easier if he is propped up. Mouth-to-mouth resuscitation may be needed. Medical help with oxygen may be required.

NOSEBLEEDS

Nosebleeds can be controlled by grasping the nose firmly between the fingers and holding it for 5-10 minutes. Ice packs will also help control bleeding. Nosebleeds are usually minor, but if bleeding can't be controlled. Medical help is needed. Maintain pressure on nose until a doctor is present.

PANDEMIC FLU PLAN

Seasonal Flu

- Caused by influenza viruses that are closely related to viruses that have previously circulated; most people will have some immunity to it.
- Symptoms include fever, cough, runny nose and muscle pain.
- Complications such as pneumonia are most common in the very young and very old and may result in death.
- Vaccine is produced each season to protect people from the three influenza strains predicted to be most likely to cause illness.

Mild to Moderate Pandemic

- Caused by new influenza virus that has not previously circulated and can be easily spread.

- It is likely most people will have no immunity to the new virus; it will likely cause illness in high numbers of people and more severe illness and deaths than seasonal influenza.
- Symptoms are similar to seasonal flu, but may be more severe and have more serious complications.
- Healthy adults may be at increased risk for serious complications.

Severe Pandemic

- A severe strain causes more severe illness, results in a greater loss of life and has a greater impact on society.
- Workplace absenteeism could reach up to 40% due to people being ill themselves or caring for family members.

Measures to limit the spread of flu:

Promote hand-washing/use of antibacterial wipes, cough hygiene via modeling by school staff.

- Cover nose and mouth with a tissue or upper arm if a tissue is not available
- Dispose of used tissue in a waste basket and wash hands after coughing, sneezing or blowing nose.
- Use warm water or soap or alcohol-based sanitizers to clean hands.
- Wash hands before eating or touching eyes, nose or mouth.

Encourage vaccination of staff and students for whom the flu vaccine is recommended. Persons developing symptoms at school should be sent home as soon as possible and instructed not to return until well.

Social distancing

In a pandemic, the risk of getting the flu is greatest when one has close contact with an infected person. Social distancing measures may include standing three feet apart when communicating, canceling outdoor recess, and monitoring hand washing after bathroom use and after sneezing/coughing/blowing nose. Wiping phones with antibacterial wipes after each use. Limit use of headphones, keyboards and any other shared items in the classroom – wipe with antibacterial wipes after each use.

Use a bacterial spray (such as Lysol) in the classroom twice daily

Open windows if weather permits while room is occupied or while students leave the room for lunch. Possible school closure for a short amount of time early in the course of a community outbreak.

Consult www.pandemicflu.gov for new and updated information

POISONING

1. In all oral poisoning, give liquids to dilute the poison.
2. Procedures for handling specific oral poisoning cases should be reviewed by teachers of classes in areas where poisoning may take place.

PUNCTURE WOUNDS (knife and gunshot)

A puncture wound may be caused by a pointed object such as a nail, piece of glass, or knife that pierces the skin. Gunshot wounds are also considered to be puncture wounds. Generally, puncture wounds do not bleed a lot and are therefore susceptible to infection;

severe bleeding can result if the penetrating object damages internal organs or major blood vessels.

If an object is impaled in a wound, **DO NOT REMOVE IT.**

- Place several dressings around the object to keep it from moving.
- Bandage the dressings in place around the wound.
- Call 911 and contact parents.

A puncture wound to the chest can range from minor to life threatening. A sucking chest wound is one in which the rib cage has been penetrated and you can hear a sucking sound every time the victim takes a breath.

- Without proper care, the victim's condition will quickly worsen.
- Cover the wound with a dressing that does not allow air to pass through it.
- A plastic bag, latex glove, or plastic wrap taped over the wound will help keep air circulating through the lungs.
- Give additional care as needed. Watch for shock.
- Call 911 and contact parents.

SEIZURE

This can be an alarming sight; a person who's limbs jerk violently, whose eyes may roll upward, whose breath may become heavy with dribbling or even frothing at the mouth,. Breathing may stop in some seizures, or the victim may bite his or her tongue so severely that it blocks the airway. Do not attempt to force anything in to the victim's mouth. You may cause injury to the victim or yourself.

1. During a seizure:
 - a. There is little you can do to stop a seizure.
 - b. Call for help.
 - c. Let the seizure run its course.
 - d. Help the victim to lie down and keep from falling to avoid injury.
 - e. Do not use force.
 - f. Loosen restrictive clothing.
 - g. Do not try to restrain a seizure victim.
 - h. Cushion the victim's head using folded clothing or a small pillow.
 - i. If a seizure lasts 10 minutes in a known epileptic, or 5 minutes in a person with no seizure history, call 911.
2. After a seizure:
 - a. Check to see if the victim is breathing. If not, immediately begin rescue breathing.
 - b. Check to see if the victim is wearing a **MEDIC ALERT** or similar bracelet. It describes emergency medical requirements.
 - c. Check to see if the victim has any burns around the mouth. This would indicate poison.
3. The victim of a seizure may be conscious but confused and not talking when the intense movement stops. Stay with the victim and be certain that breathing continues. When the victim is able to move, get medical attention.

After the seizure is over, the pupil can be taken to the office to lie down until the dazed phase is over and parents are notified. The student should be attended to continuously until fully recovered.

Very rarely a condition called "status epilepticus" occurs in which one seizure follows another for a long period of time. **This is a medical emergency, call 911.**

SHOCK

1. Shock is likely to develop in any serious injury or illness. Shock may be serious enough to cause death even though the injury itself may not be fatal. Four important symptoms of shock are:
 - Pale, cold, moist skin
 - Weak and/or rapid pulse
 - Rapid Breathing
 - Altered Consciousness

2. The symptoms of shock may appear immediately or may be delayed for an hour or more. Give shock care to all seriously injured persons:
 - Have the victim lie down
 - Control any external bleeding
 - Help the victim maintain body temperature, cover to avoid chilling
 - Reassure the victim
 - Elevate legs about 12 inches unless you suspect head, neck, or back injuries or broken bones involving hips or legs.
 - Do not provide anything to eat or drink.
 - Call 911
 - Call parents

SUNSTROKE

1. A person with sunstroke will have nausea, weakness, headache, cramps, pounding pulse, high blood pressure and high temperatures (up to 106 degrees.) The armpits are dry; skin flushed initially but later turns ashen or purplish. Delirium or coma is common.

2. Medical help is crucial. While waiting for medical aid, reduce temperature with a cold bath, sponging with alcohol or water, until the temperature is down. Hospitalization should be immediate.

WOUNDS

An abrasion is a wound caused by scraping off the outer layer of skin. An abrasion is usually superficial with little bleeding but infection can occur unless the wound is cleaned with soap and water. Wash away from the wound.

An incision is a cut caused by a sharp object such as a knife, razor blade, or piece of glass. Bleeding is a serious problem. Medical help is often necessary in case the wound must be sewn.

A laceration is a tear or jagged, irregular wound caused by a hard object such as a rock, machine tool, bicycle or automobile. Animal bites are also lacerations. Surrounding tissue is damaged and bleeding may be profuse. A minor laceration can be cleaned with soap and water, but if the bleeding is severe, a pressure dressing may be needed. If the laceration is caused by an animal, medical help is required for testing and treatment of the animal.

A puncture wound is caused by deep penetration of a sharp object such as a pencil, nail, ice pick, bullet, spear or arrow. There may be little surface bleeding, but severe internal bleeding can result. A puncture wound is difficult to cleanse and may require a tetanus shot to guard against infection.

ACTION PLAN

The School Climate:

An action plan for people and programs reflecting the school's social environment

Objective 1: Parent Communication

As a result of a variety of new and existing programs, Global Youth will have an approval rating of 85% or higher on the next parent survey on questions regarding communication with parents.

- 1) School newspaper "Paw Print" mailed home quarterly
- 2) Bi-weekly calls home via autodialer to update parents on school occurrences
- 3) Monthly parent club meetings where parents have the opportunity to ask questions of the principal
- 4) Updated Website
- 5) Social media accounts (Facebook®, Twitter®) for parent communication and updates
- 6) Parent informational handbook given at beginning of year and available throughout
- 7) Back to School Night
- 8) Open House
- 9) Spaghetti Dinner

Objective 2: Student Awareness

As a result of a variety of new and existing programs Global Youth will have an approval rating of 90% or higher on the next student survey on questions regarding peer relationships.

- 1) Consistent discipline plan
- 2) Reinstigate peer mediation program
- 3) Point Break® training for all staff and students
- 4) Behavior contracts
- 5) Classroom behavioral incentives

Objective 3: Meaningful Participation

As a result of a variety of new and existing programs, Global Youth will have an approval rating of 80% or higher on the next student survey on questions regarding meaningful participation.

- 1) After School Clubs/Activities
 - GYC TV
 - Newspaper
 - Sports
- 2) Updated website
- 3) Spirit Days
- 4) After school tutoring

The Physical Environment:

An action plan for places reflecting the school's physical environment including crisis response procedures and policies relating to student safety

Objective 1: Awareness of School Safety Procedures

By the third week of each new semester, all parents will be notified of safety procedures employed by Global Youth.

- 1) Beginning of the year parent informational packet
- 2) Strategically place safety procedures on website
- 3) Volunteer policy form
- 4) Practice all required drills regularly
- 5) Each staff person will have phone numbers of staff in case of emergency

Objective 2: Student Connection to School

For the school year Global Youth will focus on Student Connectedness with an emphasis on peer relationships.

- 1) Point Break Workshop
- 2) After School Tutoring
- 3) Sport's program
- 4) Poetry Club
- 5) Peer Mediation
- 6) Peer Tutoring

SUSPECTED CHILD ABUSE REPORT

To Be Completed by Reporting Party
Pursuant to Penal Code Section 11166

A. CASE IDENTIFICATION	TYPE OF CASE (1) UNF. SEX. ASSAULT (2) UNF. CHILD ABUSE (3) UNF. CHILD NEGLECT (4) UNF. CHILD ABANDONMENT (5) UNF. CHILD NEGLECT
	REPORT NUMBER
	REPORTING PARTY NAME
	DATE OF REPORT

B. REPORTING PARTY	NAME (LAST, FIRST, MIDDLE)							
	ADDRESS							
C. REPORT SENT TO	<input type="checkbox"/> POLICE DEPARTMENT <input type="checkbox"/> SHERIFF'S OFFICE <input type="checkbox"/> COUNTY WELFARE <input type="checkbox"/> COUNTY PROBATION	ADDRESS						
	OFFICIAL CONTACTED	PHONE	DATE/TIME					
D. INVOLVED PARTIES	NAME (LAST, FIRST, MIDDLE)		ADDRESS	BIRTHDATE	SEX	RACE		
	PRESENT OCCUPATION (FIELD)		PHONE					
	1. NAME	BIRTHDATE	SEX	RACE	2. NAME	BIRTHDATE	SEX	RACE
	3. NAME	BIRTHDATE	SEX	RACE	4. NAME	BIRTHDATE	SEX	RACE
	5. NAME	BIRTHDATE	SEX	RACE	6. NAME	BIRTHDATE	SEX	RACE
PARENTS	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE	SEX	RACE			
	ADDRESS		ADDRESS					
E. INCIDENT INFORMATION	HOME PHONE	BUSINESS PHONE	HOME PHONE	BUSINESS PHONE				
	IF NECESSARY, ATTACH EXTRA SHEETS OR OTHER FORMS AND CHECK THIS BOX: <input type="checkbox"/>							
E. INCIDENT INFORMATION	1. DATE/TIME OF INCIDENT		PLACE OF INCIDENT	<input type="checkbox"/> OCCURRED <input type="checkbox"/> OBSERVED				
	2. CHILD WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE:							
	<input type="checkbox"/> FAMILY DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> SMALL FAMILY HOME <input type="checkbox"/> GROUP HOME OR INSTITUTION							
	3. TYPE OF ABUSE (CHECK ONE OR MORE) <input type="checkbox"/> PHYSICAL <input type="checkbox"/> EMOTIONAL <input type="checkbox"/> SEXUAL ASSAULT <input type="checkbox"/> NEGLECT <input type="checkbox"/> OTHER							
	4. NARRATIVE DESCRIPTION:							
5. SUMMARIZE WHAT THE ABUSED CHILD OR PERSON ACCOMPANYING THE CHILD SAID HAPPENED:								
6. EXPLAIN (HOW) HISTORY OF SIMILAR INCIDENT(S) OCCURRED:								

CS 8/12 (Rev. 1/90)

INSTRUCTIONS AND DISTRIBUTION ON REVERSE

DO NOT submit a copy of this form to the Department of Justice (DOJ). A CPA is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS-8583 if (1) an active investigation has been conducted and (2) the incident is not unfounded.

Police or Sheriff's Office Copy; Child Welfare or Probation-BLUE Copy; District Attorney-GREEN Copy; Reporting Party-YELLOW Copy

Williams Uniform Complaint Procedure

NOTICE TO PARENTS/GUARDIANS, PUPILS, AND TEACHERS: COMPLAINT RIGHTS

Parents/Guardians, Pupils, and Teachers:

Pursuant to Education Code 35156, you are hereby notified that:

1. There should be sufficient textbooks and instructional materials. For there to be sufficient textbooks and instructional materials, each pupil, including English learners, must have a textbook or instructional material, or both, to use in class and to take home.
2. School facilities must be clean, safe, and maintained in good repair.
3. There should be no teacher vacancies or misassignments. There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners, if present.

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

4. Pupils, including English learners, who have not passed one or both parts of the exit examination by the end of grade 12 are to be provided the opportunity to receive intensive instruction and services for up to two consecutive academic years after the completion of grade 12.
5. A complaint form can be obtained at the school office, district office, or downloaded from the school or district web site. You may also download a copy of the California Department of Education complaint form from the following web site:
<http://www.cde.ca.gov/ro/cp/ce>.

(8/05 11/05) 11/07

Hate Motivated Behavior

As California's population becomes more diverse, it is important that school districts provide a safe and harmonious learning environment for all students. Pursuant to Education Code 201, schools have an affirmative obligation to combat racism, sexism, and other forms of bias, as well as a responsibility to provide equal educational opportunity. Developing policy to address hate-motivated behavior is one way districts can help teach students respect and understanding of diversity. ***

In its publication entitled Hate-Motivated Behavior in Schools, the California Department of Education defines hate-motivated behavior as an act, or attempted act, or attempted act, motivated by hostility towards a victim's real or perceived ethnicity, national origin, immigrant status, gender, sexual orientation, religious belief, age, disability, or any other physical or cultural characteristic. Some hate-motivated behavior may also be a crime as defined in state or federal law. These crimes include, but are not limited to: bomb threats, cross burnings, destruction or defacement of property, and certain types of vandalism and assaults. ***

The following optional policy is for use by districts in the implementation of a prevention strategy for hate-motivated incidents and should be modified to reflect district practice. Elements of this policy should also be integrated into existing school plans, such as the school safety and staff development plan, as well as any policies developed by the district regarding Positive School Climate and Multicultural Education; see BP 5137 and BP 6141.6, respectively. ***

The Governing Board affirms the right of every student to be protected from hate-motivated behavior. It is the intent of the Board to promote harmonious relationships that enable students to gain a true understanding of the civil rights and social responsibilities of people in our society. Behavior or statements that degrade and individual on the basis of his/her race, ethnicity, culture, heritage, gender, sexual orientation, physical/mental attributes, religious beliefs or practices shall not be tolerated.

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

Nondiscrimination/Harassment

District programs and activities shall be free from discrimination, including harassment, with respect to a student's actual or perceived sex, gender, ethnic group identification, race, national origin, religion, color, physical or mental disability, age or sexual orientation.

The Governing Board shall ensure equal opportunities for all students in admission and access to the educational program, guidance and counseling programs, athletic programs, testing procedures, and other activities. School staff and volunteers shall carefully guard against segregation, bias and stereotyping in instruction, guidance and supervision. The district may provide male and female students with separate shower rooms and sexual health and HIV/AIDS prevention classes in order to protect student modesty.

The Board prohibits intimidation or harassment of any student by any employee, student or other person in the district. Staff shall be alert and immediately responsive to student conduct which may interfere with another student's ability to participate in or benefit from school services, activities or privileges.

Students who harass other students shall be subject to appropriate discipline, up to and including counseling, suspension and/or expulsion. An employee who permits or engages in harassment may be subject to disciplinary action, up to and including dismissal.

The Board hereby designates the following position as Coordinator for Nondiscrimination to handle complaints regarding discrimination and inquiries regarding the district's nondiscrimination policies:

Director of Personnel
8408 Watt Avenue
Antelope, California 95843
(916) 338-6419

Any student who feels that he/she is being harassed should immediately contact the Coordinator for Nondiscrimination, the principal or any other staff member. Any student who observes an incident of harassment should report the harassment to a school employee, whether or not the victim files a complaint.

Employees who become aware of an act of harassment shall immediately report the incident to the Coordinator for Nondiscrimination. Upon receiving a complaint of discrimination or harassment, the Coordinator shall immediately investigate the complaint in accordance with site-level grievance procedures specified in AR 5145.7 - Sexual Harassment. Where the Coordinator finds that harassment has occurred, he/she shall take prompt, appropriate action to end the harassment and address its effects on the victim.

The Coordinator shall also advise the victim of any other remedies that may be available. The Coordinator shall file a report with the Superintendent or designee and refer the matter to law enforcement where required.

CENTER UNIFIED

SUSPENSION NOTICE

Date _____ School _____ Grade _____ Student _____ DOB _____ Parent _____

Address _____ Home Phone _____ Work Phone _____ Teacher _____

Special Education: YES NO

SUSPENSION FROM SCHOOL: 1 2 3 4 5 Date(s) of Suspension _____ Date to Return to School _____

Number of DAYS suspended accumulated with this suspension: 1 2 3 4 5 6 7 8 9 10

11 12 13 14 15 16 17 18 19 20

Number of TIMES suspended accumulated with this suspension: 1 2 3 4 5 6 7 8 9 10

PARENT/PUPIL/PRINCIPAL CONFERENCE: Date _____ Time _____

EXTENDED SUSPENSION: YES NO Parent/Pupil Notification Date: _____ Time _____

EDUCATION CODE, SECTION 48900:

- (a-1) Caused, attempted to cause, or threatened to cause physical injury to another person.
- (a-2) *Willfully* used force or violence upon the person of another, except in self-defense.
- (b) Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object unless, in the case of possession of any such object, the pupil had obtained written permission from a certificated school employee, which is concurred in by the principal or the designee of the principal.
- (c) Unlawfully possessed, used, sold or otherwise furnished, or been under the influence of any controlled substance, as defined in Section 11053 of the Health and Safety Code, alcoholic beverage, or intoxicant of any kind.
- (d) Unlawfully offered or arranged or negotiated to sell any controlled substance, as defined in Section 11053 of the Health and Safety Code, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance or material as a controlled substance, alcoholic beverage, or intoxicant.
- (e) Committed robbery or extortion.

- (f) Caused or attempted to cause damage to school property or private property.
- (g) Stolen or attempted to steal school property or private property.
- (h) Possessed or used tobacco, or any products containing tobacco or nicotine products, including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by a pupil of his or her own prescription products.
- (i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- (j) Had unlawful possession of, or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Section 11014.5 of the Health and Safety Code.
- (k) Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of duties.
- (l) Knowingly received stolen school property or private property.
- (m) Possessed an imitation firearm. As used in this section, "imitation firearm" means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- (n) Committed or attempted to commit a sexual assault as defined in Section 261, 266c, 286, 288, 288a, or 289 of the Penal Code or committed a sexual battery as defined in Section 243.4 of the Penal Code.
- (o) Harassed, threatened, or intimidated a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.
- 48900.2 Committed sexual harassment as defined in Education Code 212.5, provided that the conduct is considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the victim's academic performance or to create an intimidating, hostile or offensive educational environment. This ground for suspension/expulsion shall not apply to students enrolled in grades K through 3.

- 48900.3 Attempted to cause, threatened to cause, or participated in an act of hate violence, as defined in subdivision (e) of Section 33032.5.
- 48900.4 Intentionally engaged in harassment, threats, or intimidation, directed against a pupil or group of pupils, that is sufficiently severe or pervasive to have the actual and reasonable expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of that pupil or group of pupils by creating an intimidating or hostile educational environment.
- 48900.7 Made terrorist threats against school officials or school property, or both.

EDUCATION CODE 48915 - Mandatory expulsion recommendation and mandatory expulsion:

- (c-1) Possessing, selling, or otherwise furnishing a firearm. This subdivision does not apply to an act of possessing a firearm if the pupil has obtained prior written permission to possess the firearm from a certificated school employee, which is concurred in by the principal or the designee of the principal. This subdivision applies to an act of possessing a firearm only if an employee of a school district verifies the possession.
- (c-2) Brandishing a knife at another person.
- (c-3) Unlawfully selling a controlled substance listed in Chapter 2 of Division 10 of the Health and Safety Code.
- (c-4) Committing or attempting to commit a sexual assault as defined in subdivision (n) of Section 48900 or committing a sexual battery as defined in subdivision (n) of Section 48900.

EDUCATION CODE 48915 - Mandatory expulsion recommendation (unless inappropriate) and discretionary expulsion:

- (a-1) Causing serious physical injury to another person, except in self-defense.
- (a-2) Possession of any knife, explosive, or other dangerous object of no reasonable use to the pupil.
- (a-3) Unlawful possession of any controlled substance listed in Chapter 2 of Division 10 of the Health and Safety Code, except for the first offense for the possession of not more than one avoirdupois ounce of marijuana, other than concentrated cannabis.
- (a-4) Robbery or extortion.
- (a-5) Assault or battery, as defined in Sections 240 and 242 of the Penal Code, upon any school employee.

FACTS LEADING TO DECISION TO SUSPEND _____

TO THE PARENTS/GUARDIAN: This suspension has been issued in compliance with the Education Code of the State of California, Sections 48900, 48910 and 48911. The reason for this suspension has been explained to the pupil, and he/she has had an opportunity to explain his/her version of the incident. Pursuant to Section 48911, the parent or guardian is required to respond without delay to a school official's request for a conference regarding this suspension, please telephone 338-6470. The student's parent or guardian has a right to have access to the pupil records as provided by Section 49069.

PLEASE NOTE: DURING THIS PERIOD OF SUSPENSION FROM SCHOOL, THE PUPIL MUST NOT BE ON OR NEAR ANY SCHOOL CAMPUS, OR MAY BE SUBJECT TO ARREST.

For offenses 48900 A-E and 48915 refer to Action Subject to Expulsion Form.

Teacher's Signature

Date

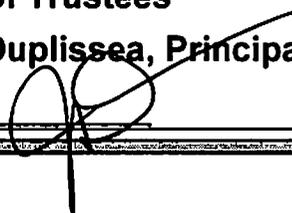
and/or

Administrator's Signature

Date

Copies: Original - Parent, Pink - Superintendent, Goldenrod - School

Center Unified School District

AGENDA REQUEST FOR:	
Dept./Site: Wilson C. Riles Middle School	
Date: March 3, 2010	Action Item ____
To: Board of Trustees	Information Item <u>X</u>
From: Joyce Duplissea, Principal	# Attached Pages ____
Principal's Initials: 	

SUBJECT:
<p>Wilson C. Riles Middle School will be sending Julie Andrews, Dean Domach, Larry Heslin, Tony Hill, Kim LeClaire, Tracie Meloy and Jennifer Slay to the Brad Fulton - Accelerating the Math Skills of Your Title 1 and Struggling Students Seminar to be held in Sacramento on Tuesday, March 23, 2010. The funding will come out of Title 1 funds.</p>

HIGH SCHOOL GRADUATION REQUIREMENTS

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009) and ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs and provides that districts are deemed in compliance with the program and funding requirements for these programs for the 2008-09 through 2012-13 fiscal years. As a result of this flexibility, the district may choose to temporarily suspend certain provisions of the following policy or administrative regulation that reflect those requirements. However, this flexibility does not affect or alter any existing contract or bargaining agreement that the district may have in place. Thus, districts should examine the terms of those contracts and agreements and consult with district legal counsel for additional guidance. Also see BP 2210 - Administrative Discretion Regarding Board Policy.

The Governing Board desires to prepare all students to obtain a high school diploma to enable them to take advantage of opportunities for postsecondary education and/or employment.

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 5147 - Dropout Prevention)

(cf. 5149 - At-Risk Students)

(cf. 6143 - Courses of Study)

(cf. 6146.3 - Reciprocity of Academic Credit)

Course Requirements

To obtain a high school diploma, students shall complete at least the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Four courses in English (Education Code 51225.3)

(cf. 6142.91 - Reading/Language Arts Instruction)

Note: Education Code 51224.5 provides that, as part of the mathematics requirement, students must complete coursework at least equivalent to state content standards for Algebra I. This requirement applies to all students, including students in alternative or continuing education, adult education, or special education. The State Board of Education may grant waivers for students on an individual basis.

2. Two courses in mathematics (Education Code 51225.3)

At least one mathematics course, or a combination of the two mathematics courses required for completion in grades 9-12, shall meet or exceed state academic content standards for Algebra I. (Education Code 51224.5)

Completion, prior to grade 9, of algebra coursework that meets or exceeds state academic content standards shall satisfy the algebra coursework requirement, but shall not exempt a student from the requirement to complete two mathematics courses in grades 9-12. (Education Code 51224.5)

(cf. 6011 - Academic Standards)

(cf. 6142.92 - Mathematics Instruction)

HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)

(cf. 6142.93 - Science Instruction)

4. Three courses in social studies, including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (Education Code 51225.3)

(cf. 6142.3 - Civic Education)

(cf. 6142.93 - History-Social Science Instruction)

5. One course in visual or performing arts, foreign language, or American Sign Language (Education Code 51225.3)

(cf. 6142.2 - World/Foreign Language Instruction)

(cf. 6142.6 - Visual and Performing Arts Education)

6. Two courses in physical education, unless the student has been otherwise exempted pursuant to other sections of the Education Code (Education Code 51225.3)

(cf. 6142.7 - Physical Education)

7. Four courses – Advocacy (8 units)
8. One Course – Community Service (2 units)
9. Computer Technology (10 units)
10. Health/Safety (5 units)
11. Consumer Finance (5 units)
12. Elective Credits (60 units)

(cf. 6142.4 - Service Learning/Community Service Classes)

Note: Education Code 51225.3 requires the Board to adopt alternative means for students to complete the prescribed course of study; see BP/AR 6146.11 - Alternative Credits Toward Graduation.
--

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

Note: Pursuant to Education Code 51225.3, the Governing Board may prescribe additional coursework (e.g., service learning) or other requirements (e.g., portfolios or senior projects) that district students must complete in order to obtain a diploma. If the Board does so, such courses or projects should be listed below.

~~*(cf. 6142.4 - Service Learning/Community Service Classes)*~~

Note: As amended by AB 167 (Ch. 224, Statutes of 2009), Education Code 51225.3 requires the district to exempt a youth in foster care who transfers into the district or between district high schools in grades 11-12 from any additional coursework or other graduation requirements prescribed by the Board, unless the Superintendent or designee makes a finding that the youth is reasonably able to complete the requirements in time to graduate while he/she remains eligible for foster care benefits. See BP/AR 6173.1 - Education for Foster Youth.

As added by AB 343 (Ch. 237, Statutes of 2009), Education Code 49701 requires district officials to help facilitate the on-time graduation of children of military families by waiving specific course requirements for graduation if the child has satisfactorily completed similar coursework in another district. If the district does not grant such a waiver, then "best efforts" shall be used to provide the child with alternative means to acquire the required coursework so that he/she can graduate on time. See BP/AR 6173.2 - Education of Children of Military Families for language implementing this requirement.

The Superintendent or designee shall exempt or waive specific course requirements for foster youth or children of military families in accordance with Education Code 51225.3 and 49701. The Superintendent or designee shall make notifications as required by Education Code 51225.3 when the requirements that are waived will affect the pupil's ability to gain admission to a post secondary educational institution.

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

High School Exit Examination

Note: Education Code 60850-60859 establish the California High School Exit Examination (CAHSEE) in language arts and mathematics as a condition for high school graduation. In 2006, a Court of Appeal upheld the exit exam as a requirement for the Class of 2006 and beyond; thus, all students completing grade 12 must pass the exam in order to receive a high school diploma. For students with disabilities, waivers and/or exemptions may apply; see BP/AR 6162.52 - High School Exit Examination.

As a condition of high school graduation, each student completing grade 12 shall have successfully passed the state exit examination in language arts and mathematics unless he/she receives a waiver or exemption. (Education Code 60851, 60859)

HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)
(cf. 6159 - Individualized Education Program)
(cf. 6162.52 - High School Exit Examination)

Note: Pursuant to Education Code 37252 and 60851, districts must offer supplemental instruction to students in grades 7-12 who do not demonstrate "sufficient progress" toward passing the exit exam. Local districts must decide what criteria will be used to determine "sufficient progress" for purposes of eligibility for supplemental instruction. See BP 6179 - Supplemental Instruction.

Supplemental instruction shall be offered to any student in grade 7-12 who does not demonstrate "sufficient progress," as defined in BP 6179 - Supplemental Instruction, toward passing the exit exam. (Education Code 37252, 60851)

(cf. 5148.2 - Before/After School Programs)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

Note: Education Code 37254 requires districts that receive CAHSEE intensive intervention funding to ensure that students who have not passed one or both parts of the exit exam by the end of grade 12 have the opportunity to receive intensive instruction and services for up to two consecutive academic years after completion of grade 12 or until they have passed both parts of the exam, whichever comes first. See BP/AR 6179 - Supplemental Instruction for language detailing the requirements of the intensive intervention funding, including providing students with a diagnostic assessment and notice of their rights. See also BP/AR 6164.2 - Guidance/Counseling Services.

The following paragraph is for use by districts that receive CAHSEE intensive intervention funding.

Students who have not passed one or both parts of the exit exam by the end of grade 12 shall have the opportunity to receive intensive instruction and services for up to two consecutive academic years after completion of grade 12 or until they have passed both parts of the exam, whichever comes first. (Education Code 37254)

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 5145.6 - Parental Notifications)
(cf. 6164.2 - Guidance/Counseling Services)

Note: The remainder of this section is optional. In addition to intensive remedial instruction, districts may offer students who have satisfied all local and state graduation requirements, except for passage of the exit exam, other options to continue their education beyond their senior year in order to obtain a high school diploma. According to the California Department of Education, the options a district may currently offer students include: (1) if space is available, enrollment for an additional year at a comprehensive high school if the student has been continuously enrolled, (2) enrollment in an alternative education program, (3) reclassification as a junior, (4) maintaining continuous enrollment in an independent study program or charter school, or (5) enrollment in an adult secondary school. In addition, some community colleges offer non-credit adult education programs and grant high school diplomas without requiring passage of the exit exam. Students may also obtain a diploma equivalent by passing the California High School Proficiency Exam or the General Education Development test. See BP/AR 6146.2 - Certificate of Proficiency/High School Equivalency.

HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

If the district decides to offer options to such students, the Board should carefully consider which options will be made available. In order to ensure that students receive adequate notification of the alternatives, districts should indicate the specific options available in the spaces provided below and may consider providing additional notifications, as necessary. Districts not providing any such options should delete the following paragraph.

~~In addition to intensive remedial instruction, the district shall offer students who have passed all state and local graduation requirements except one or both parts of the exit exam the following options for two years beyond their regular senior year or until they pass the exam, whichever occurs first:~~

(cf. 0420.4 - Charter Schools)
(cf. 6158 - Independent Study)
(cf. 6184 - Continuation Education)

The Superintendent or designee shall regularly report to the Board regarding the number of students who have fulfilled all local and state graduation requirements except for the passage of the exit exam and the resources that have been offered to such students.

Certificates of Completion

Note: The following section is optional. For those students who are unable to pass the exit exam by the end of their senior year, a district may consider granting a locally developed certificate of completion or some other form of recognition to indicate that the students have completed the district's required course of study. Such a certificate would not be the equivalent of a diploma and is separate from the certificate of educational achievement granted to special education students who are unable to pass the exit exam with appropriate modifications pursuant to Education Code 56390-56392; see BP 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities.

Because the exit exam has been subject to legal challenge, districts should make every effort to ensure that, prior to issuing a certificate of completion, students are provided with appropriate supplemental resources and remedial support. See BP 6179 - Supplemental Instruction. Districts that offer intensive instruction or other educational options to students who have passed all state and local graduation requirements except the exit exam may also offer such students a certificate of completion. Districts should consult legal counsel, as appropriate, to ensure that all statutory obligations have been satisfied.

Students who have passed all the district's course requirements by the end of their senior year but are unable to pass the high school exit exam shall receive a certificate of completion.

The Superintendent or designee shall regularly report to the Board regarding the number of students receiving a certificate of completion and the resources that have been offered to such students.

HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

Retroactive Diplomas

Note: The following section is **optional**.

The district may retroactively grant a high school diploma to a former student who was interned by order of the federal government during World War II or who is an honorably discharged veteran of World War II, the Korean War, or the Vietnam War, provided that he/she was enrolled in a district school immediately preceding the internment or military service and he/she did not receive a diploma because his/her education was interrupted due to the internment or military service. (Education Code 51430)

The district also may retroactively grant a diploma to a deceased former student who satisfies the above conditions. The diploma shall be received by the deceased student's next of kin. (Education Code 51430)

In addition, the district may grant a diploma to a veteran who entered the military service of the United States while he/she was a district student in grade 12 and who had completed the first half of the work required for grade 12. (Education Code 51440)

Legal Reference: (see next page)

HIGH SCHOOL GRADUATION REQUIREMENTS (continued)

Legal Reference:

EDUCATION CODE

- 35186 *Williams Uniform Complaint Procedures*
- 37252 *Supplemental instructional programs*
- 37254 *Supplemental instruction based on failure to pass exit exam by end of grade 12*
- 37254.1 *Required student participation in supplemental instruction*
- 47612 *Enrollment in charter school*
- 48200 *Compulsory attendance*
- 48412 *Certificate of proficiency*
- 48430 *Continuation education schools and classes*
- 48645.5 *Acceptance of coursework*
- 49701 *Interstate Compact on Educational Opportunity for Military Children*
- 51224 *Skills and knowledge required for adult life*
- 51224.5 *Algebra instruction*
- 51225.3 *Requirements for graduation*
- 51225.5 *Honorary diplomas; foreign exchange students*
- 51228 *Graduation requirements*
- 51240-51246 *Exemptions from requirements*
- 51250-51251 *Assistance to military dependents*
- 51410-51412 *Diplomas*
- 51420-51427 *High school equivalency certificates*
- 51450-51455 *Golden State Seal Merit Diploma*
- 51745 *Independent study restrictions*
- 52378 *Supplemental school counseling program*
- 56390-56392 *Recognition for educational achievement, special education*
- 60850-60859 *High school exit examination*
- 66204 *Certification of high school courses as meeting university admissions criteria*

CODE OF REGULATIONS, TITLE 5

- 1600-1651 *Graduation of students from grade 12 and credit toward graduation*

COURT DECISIONS

- O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452*

Management Resources:

WEB SITES

- CSBA: <http://www.csba.org>*
- California Department of Education, California High School Exit Examination:
<http://www.cde.ca.gov/ta/tg/hs>*

Board Policy

High School Graduation Requirements

BP 6146.1 **Instruction**

The Governing Board desires to prepare all students to obtain a diploma of high school graduation to enable them to take advantage of opportunities for postsecondary education and/or employment.

(cf. 5127 - Graduation Ceremonies and Activities)
(cf. 5147 - Dropout Prevention)
(cf. 5149 - At-Risk Students)
(cf. 6143 - Courses of Study)
(cf. 6146.3 - Reciprocity of Academic Credit)

Course Requirements

To obtain a diploma of graduation from high school, students shall complete at least the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Four courses in English (Education Code 51225.3)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Two courses in mathematics (Education Code 51225.3)

At least one mathematics course, or a combination of the two mathematics courses required for completion in grades 9-12, shall meet or exceed state academic content standards for Algebra I. (Education Code 51224.5)

Completion, prior to grade 9, of algebra coursework that meets or exceeds state academic content standards shall satisfy the algebra coursework requirement but shall not exempt a student from the requirement to complete two mathematics courses in grades 9-12. (Education Code 51224.5)

(cf. 6011 - Academic Standards)
(cf. 6142.92 - Mathematics Instruction)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)

(cf. 6142.93 - Science Instruction)

4. Three courses in social studies, including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (Education Code 51225.3)

(cf. 6142.3 - Civic Education)

5. One course in visual or performing arts, foreign language, or American Sign Language (Education Code 51225.3)

(cf. 6142.6 - Visual and Performing Arts Education)

6. Two courses in physical education, unless the student has been otherwise exempted pursuant to other sections of the Education Code (Education Code 51225.3)

(cf. 6142.7 - Physical Education)

7. Four courses – Advocacy (8 units)

8. One Course – Community Service (2 units)

9. Computer Technology (10 units)

10. Health/Safety (5 units)

11. Consumer Finance (5 units)

12. Elective Credits (60 units)

(cf. 6142.4 - Service Learning/Community Service Classes)

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

(cf. 6146.11 - Alternative Credits Toward Graduation)

(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

High School Exit Examination

Each student completing grade 12 shall have successfully passed the state exit examination in language arts and mathematics as a condition of high school graduation. (Education Code 60851, 60859)

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

(cf. 6159 - Individualized Education Program)
(cf. 6162.52 - High School Exit Examination)

Supplemental instruction shall be offered to any student in grade 7-12 who does not demonstrate "sufficient progress," as defined in Board policy, toward passing the exit exam. (Education Code 37252, 60851)

(cf. 5148.2 - Before/After School Programs)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer School)
(cf. 6179 - Supplemental Instruction)

Students who have not passed one or both parts of the exit exam by the end of grade 12 shall have the opportunity to receive intensive instruction and services for up to two consecutive academic years after completion of grade 12 or until they have passed both parts of the exam, whichever comes first. (Education Code 37254)

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 5145.6 - Parental Notifications)
(cf. 6164.2 - Guidance/Counseling Services)

In addition to intensive remedial instruction, the district shall offer students who have passed all state and local graduation requirements except for passage of one or both parts of the exit exam the following option beyond their regular senior year until they pass the exam:

Adult Education instruction

(cf. 0420.4 - Charter Schools)
(cf. 6158 - Independent Study)
(cf. 6184 - Continuation Education)

The Superintendent or designee shall regularly report to the Board regarding the number of students who have fulfilled all local and state graduation requirements except for the passage of the exit exam and the resources that have been offered to such students.

Certificates of Completion

Students who have passed all the district's course requirements by the end of their senior year but are unable to pass the high school exit exam shall receive a certificate of completion.

The Superintendent or designee shall regularly report to the Board regarding the number of students receiving a certificate of completion and the resources that have been offered to such students.

Retroactive Diplomas

The district may retroactively grant a high school diploma to a former student who was interned by order of the federal government during World War II or who is an honorably discharged veteran of World War II, the Korean War, or the Vietnam War, provided that he/she was enrolled in a district school immediately preceding the internment or military service and he/she did not receive a diploma because his/her education was interrupted due to the internment or military service. (Education Code 51430)

In addition, the Board may retroactively grant a diploma to a deceased former student who satisfies the above conditions. The diploma shall be received by the deceased student's next of kin. (Education Code 51430)

Legal Reference:

EDUCATION CODE

- 35186 Williams Uniform Complaint Procedures
- 37252 Supplemental instructional programs
- 37254 Supplemental instruction based on failure to pass exit exam by end of grade 12
- 37254.1 Required student participation in supplemental instruction
- 47612 Enrollment in charter school
- 48200 Compulsory attendance
- 48412 Certificate of proficiency
- 48430 Continuation education schools and classes
- 48645.5 Acceptance of coursework
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- 51224.5 Algebra instruction
- 51225.3 Requirements for graduation
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- 51228 Graduation requirements
- 51240-51246 Exemptions from requirements
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- 51420-51427 High school equivalency certificates
- 51450-51455 Golden State Seal Merit Diploma
- 51745 Independent study restrictions
- 52378 Supplemental school counseling program
- 56390-56392 Recognition for educational achievement, special education
- 60850-60859 High school exit examination
- 66204 Certification of high school courses as meeting university admissions criteria

CODE OF REGULATIONS, TITLE 5

- 1600-1651 Graduation of pupils from grade 12 and credit toward graduation

COURT DECISIONS

- O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452

Management Resources:

CSBA PUBLICATIONS

**Preparing for the High Stakes of the High School Exit Exam: An Examination of
Certificates of Completion, Policy Advisory, September 2005**

WEB SITES

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

**California Department of Education, California High School Exit Examination:
<http://www.cde.ca.gov/ta/tg/hs>**

**Policy CENTER UNIFIED SCHOOL DISTRICT
adopted: February 20, 2008 Antelope, California**

Center Joint Unified School District

AGENDA REQUEST FOR:

Dept./Site: Business Department

Date: 03/03/10

Action Item X

To: Board of Trustees

Information Item

From: Jeanne Bess
Director of Fiscal Services

Attached Page

SUBJECT:

Audit Report for Fiscal Year 2008/09

The financial report that resulted from the audit performed by Robertson and Associates is attached. Each year the Governing Board must review and accept the prior year's report at a public meeting.

Recommendation: To accept the audited financial report completed by Robertson and Associates.

CENTER JOINT UNIFIED SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2009

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

**CENTER JOINT UNIFIED SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2009**

The Center Joint Unified School District (District) was established on July 1, 1858 and comprises an area located in Sacramento and Placer Counties. There were no changes in the boundaries of the District during the current year. The District currently operates four elementary schools, one middle school, and one high school. The District also maintains a continuation high school and an adult education program. The District is the authorizing LEA for Antelope View Charter School and Global Youth Charter School.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Mr. Donald E. Wilson	President	2010
Ms. Libby Williams	Clerk	2010
Mr. Gary Blenner	Representative	2010
Ms. Nancy Anderson	Member	2012
Mr. Matthew L. Friedman	Member	2012

ADMINISTRATION

<u>Name</u>	<u>Title</u>	<u>Tenure</u>
Dr. Kevin Jolly *	Superintendent	6 years
Ms. Jeanne Bess	Director of Fiscal Services	6 years
Mr. Scott Loehr	Assistant Superintendent	5 years

* Dr. Jolly was replaced by Mr. Scott Loehr on July 1, 2009.

ADDRESS OF DISTRICT OFFICE

8408 Watt Avenue
Antelope, CA 95843

CENTER JOINT UNIFIED SCHOOL DISTRICT
JUNE 30, 2009

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CENTER JOINT UNIFIED SCHOOL DISTRICT
JUNE 30, 2009

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Center Joint Unified School District
Antelope, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Center Joint Unified School District (District), as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2008/2009* (published by the Education Audit Appeals Panel). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2010, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 3 through 13, is not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the

required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section and the combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying statistical tables are presented for purposes of additional analysis as required by the *Standards and Procedures for Audits of California K-12 Local Educational Agencies 2008/2009* (published by the Education Audit Appeals Panel), and are also not a required part of the basic financial statements of the District. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the District. The combining and individual non-major fund financial statements, the statistical tables, and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Robertson & Associates, CPA.

Lakeport, California
January 12, 2010

CENTER JOINT UNIFIED SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2009

INTRODUCTION

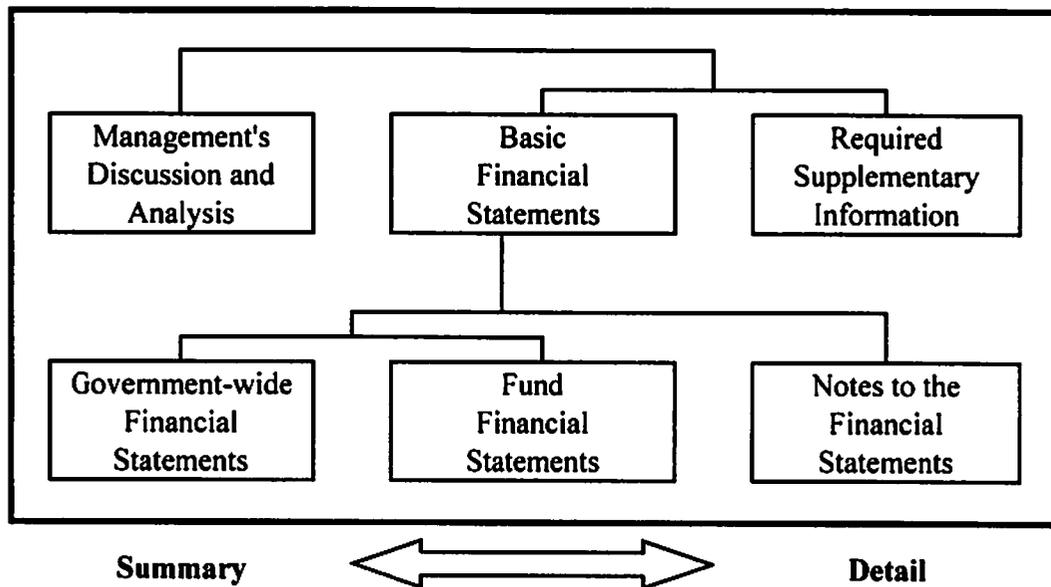
Our discussion and analysis of Center Joint Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2009. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ❑ Total net assets were \$33,868,122 at June 30, 2009. This was a decrease of \$1,308,651 from the prior year.
- ❑ Overall revenues were \$49,764,154, which were exceeded by expenses of \$51,072,805.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ❑ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ❑ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental fund** statements tell how general government services were financed in the short term as well as what remains for future spending.

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

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net assets and how they have changed. Net assets, the difference between assets and liabilities, are one way to measure the District's financial health or position. Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively. At the end of fiscal year 2008/2009, net assets had declined due to a decrease in Cash and Investments resulting from the deferral of State Funds and the disclosure of the District's OPEB liability. To assess the overall health of the District's, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities. The District is experiencing declining enrollment. The property tax base has decreased and State funding is unstable. However, the District is set to make tremendous growth as the economic conditions improve. Several housing developments are ready to build that will see the District triple in size over the next 25 years. In preparation for that, the District acted very pro-actively. In November 2008, the voters of the District authorized a \$500 million bond to fund future growth.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Revenue limit funding and federal and state grants finance most of these activities.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Assets

The District's combined net assets were \$33,868,122 at June 30, 2009.

Net Assets

	Governmental Activities		Percent Change
	2009	2008	
ASSETS			
Cash and Investments	\$ 17,040,291	\$ 27,987,246	(39.1 %)
Other Current Assets	754,679	802,413	(5.9 %)
Non Current Assets	6,907,662	4,211,401	64.0 %
Capital Assets, Net of Accumulated Depreciation	75,318,523	69,156,304	8.9 %
TOTAL ASSETS	\$ 100,021,155	\$ 102,157,364	(2.1 %)
LIABILITIES			
Current Liabilities	\$ 2,256,353	\$ 3,953,918	(42.9 %)
Long-Term Liabilities	63,896,680	61,773,933	3.4 %
TOTAL LIABILITIES	\$ 66,153,033	\$ 65,727,851	0.6 %
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	\$ 12,397,574	\$ 7,900,115	56.9 %
Restricted	12,222,052	18,065,344	(32.3 %)
Unrestricted	9,248,496	9,211,314	0.4 %
TOTAL NET ASSETS	\$ 33,868,122	\$ 35,176,773	(3.7 %)

Changes in Net Assets

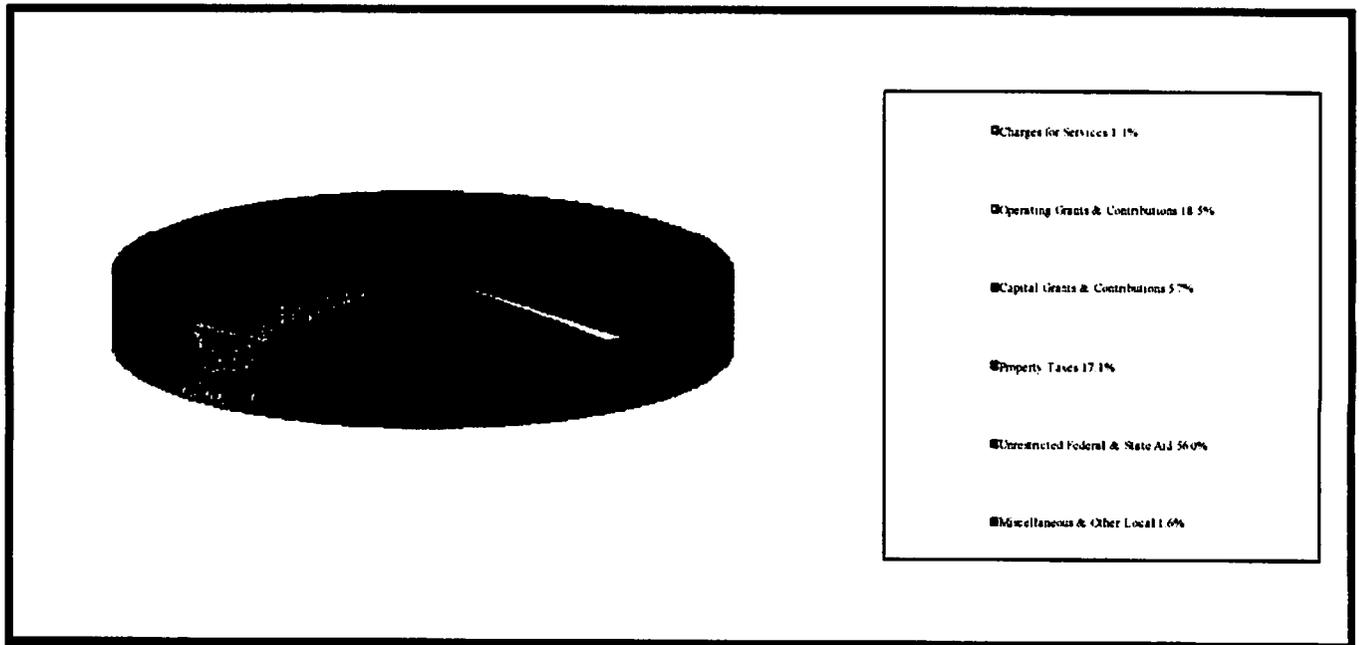
The District's total revenues were \$49,764,154. The majority of the revenue comes from Revenue Limit and property taxes (67.2%). Other federal and state aid for specific programs accounted for another 20.9% of total revenues. Miscellaneous local sources accounted for the remaining 11.9%.

The total cost of all programs and services was \$51,072,805. The District's expenses are predominately related to educating and caring for students (65.7%). Pupil Services (including transportation and food) account for 7.2% of expenses. Administrative activities accounted for just 4.8% of total costs. Plant services, which represent the facilities maintenance and operations costs, account for 9.2% of all costs. The remaining expenses were for ancillary services, interest on long-term debt, other outgo and depreciation (13.1%).

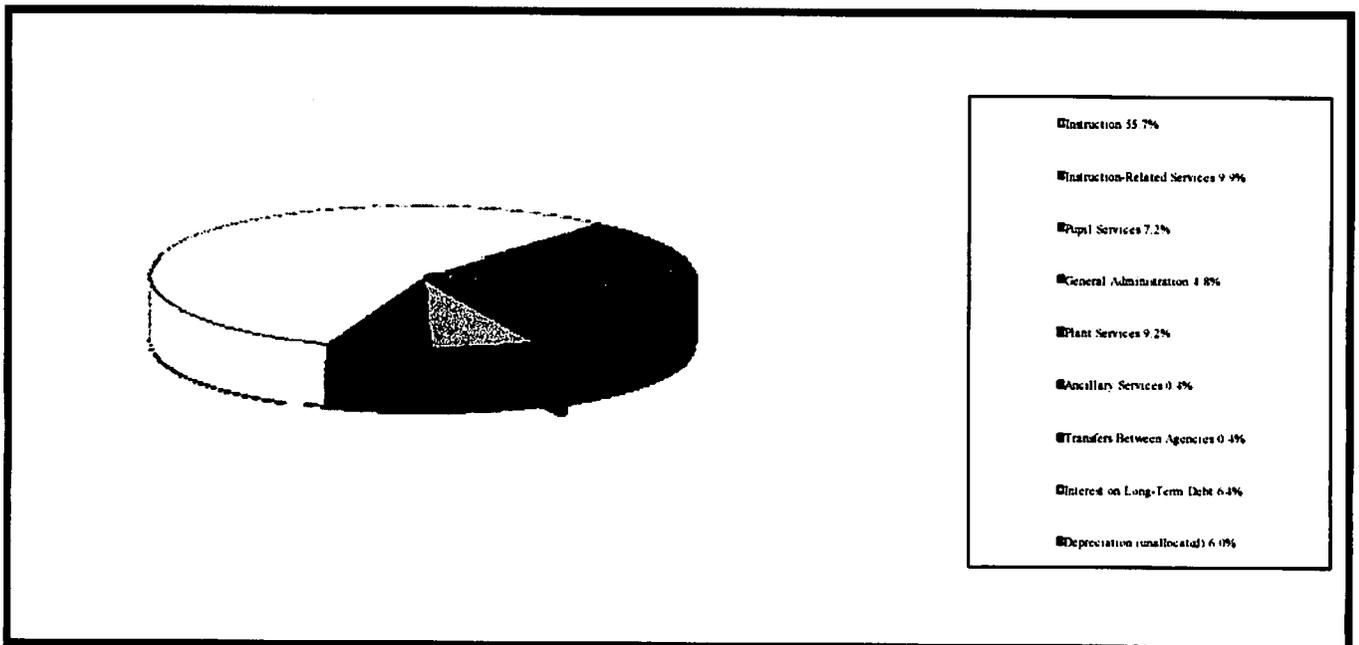
Changes in Net Assets

	Governmental Activities		Percent Change
	2009	2008	
REVENUES			
Program Revenues:			
Charges for Services	\$ 566,784	\$ 642,379	(11.8 %)
Operating Grants and Contributions	9,174,566	9,233,624	(0.6 %)
Capital Grants and Contributions	2,842,086	57,197	4,868.9 %
General Revenues:			
Property Taxes	8,517,510	8,672,302	(1.8 %)
Unrestricted Federal and State Aid	27,856,491	27,844,834	0.0 %
Miscellaneous and Other Local	806,717	1,521,608	(47.0 %)
TOTAL REVENUES	49,764,154	47,971,944	3.7 %
EXPENSES			
Instruction	28,491,927	28,380,898	0.4 %
Instruction-Related Services	5,050,352	5,061,618	(0.2 %)
Pupil Services	3,660,801	3,666,496	(0.2 %)
General Administration	2,450,170	2,485,419	(1.4 %)
Plant Services	4,715,060	4,616,157	2.1 %
Ancillary Services	197,043	224,356	(12.2 %)
Transfers Between Agencies	195,408	198,450	(1.5 %)
Interest on Long-Term Debt	3,258,028	3,185,677	2.3 %
Depreciation (unallocated)	3,054,016	3,078,072	(0.8 %)
TOTAL EXPENSES	51,072,805	50,897,143	0.3 %
NET INCREASE (DECREASE) IN NET ASSETS	(1,308,651)	(2,925,199)	(55.3 %)
BEGINNING NET ASSETS	35,176,773	38,101,972	(7.7 %)
ENDING NET ASSETS	\$ 33,868,122	\$ 35,176,773	(3.7 %)

2008/2009 Summary of Revenues for Governmental Functions



2008/2009 Summary of Expenses for Governmental Functions



Governmental Activities

Net cost is total cost less fees generated by the related activity. The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

Net Cost of Services

	Net Cost of Services		Percent
	2009	2008	Change
NET COST OF SERVICES			
Instruction	\$ 18,815,161	\$ 22,680,917	(17.0 %)
Instruction-Related Services	4,540,053	3,807,813	19.2 %
Pupil Services	1,538,715	1,283,837	19.9 %
General Administration	2,299,260	2,295,617	0.2 %
Plant Services	4,700,394	4,277,035	9.9 %
Ancillary Services	197,043	224,356	(12.2 %)
Transfers Between Agencies	86,699	130,619	(33.6 %)
Interest on Long-Term Debt	3,258,028	3,185,677	2.3 %
Depreciation (unallocated)	3,054,016	3,078,072	(0.8 %)
TOTAL NET COSTS OF SERVICES	\$ 38,489,369	\$ 40,963,943	(6.0 %)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Fund Financial Statements

The fund financial statements provide more detailed information about the District's governmental funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by State law and by bond covenants. The governing board establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has one type of fund:

- **Governmental funds** – All of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or differences) between them.

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$21,708,270 below last year's ending fund balance of \$27,009,526.

Fund Balance Comparison

The District currently maintains the following funds:

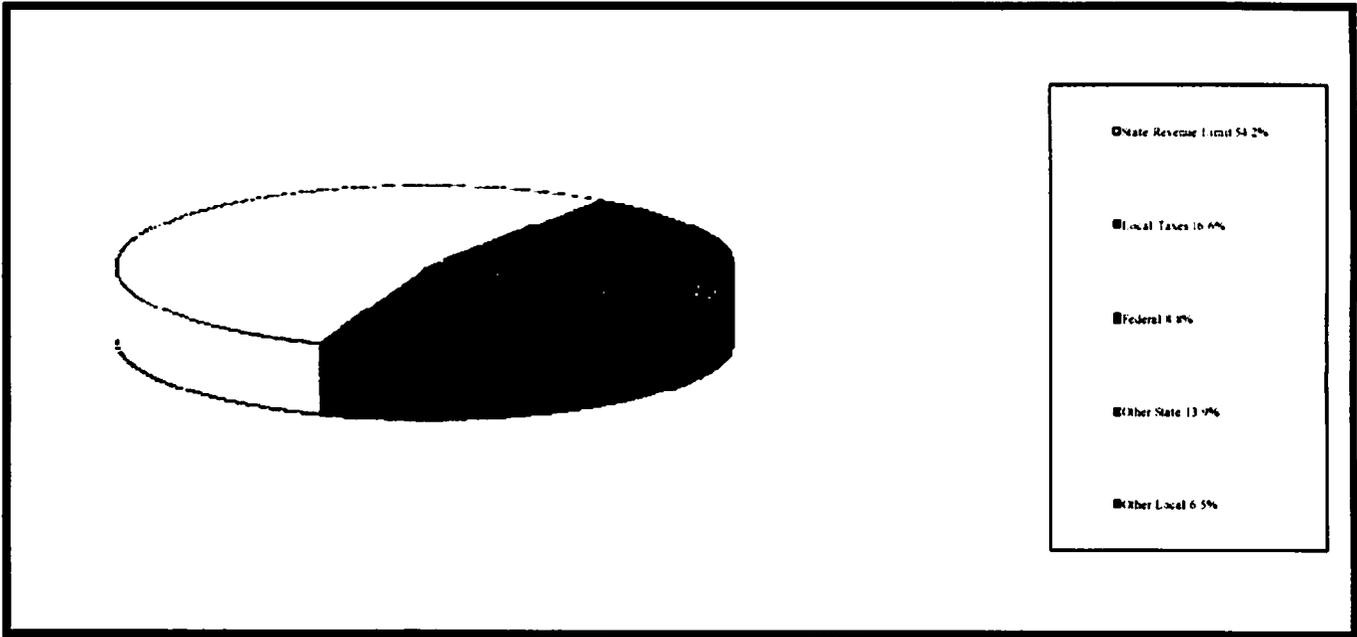
FUNDS	Governmental Activities		Percent Change
	2009	2008	
Governmental:			
General	\$ 5,920,827	\$ 5,636,951	5.0 %
Charter Schools Special Revenue	205,469	125,338	63.9 %
Adult Education	174,806	194,113	(9.9 %)
Child Development	33,594	-	n/a
Cafeteria Special Revenue	127,964	47,728	168.1 %
Deferred Maintenance	937,417	894,140	4.8 %
Special Reserve Fund for Other Than Capital Outlay Projects	2,294,541	2,240,025	2.4 %
Building	10,557,007	16,437,955	(35.8 %)
Capital Facilities	(1,302,356)	(1,300,681)	0.1 %
County School Facilities	1,025,593	1,196,011	(14.2 %)
Bond Interest and Redemption	1,733,408	1,537,946	12.7 %
Total Governmental	21,708,270	27,009,526	(19.6 %)
Agency:			
Student Body Organization	-	-	n/a
Total Fiduciary	-	-	n/a
TOTAL FUNDS	\$ 21,708,270	\$ 27,009,526	(19.6 %)

General Fund

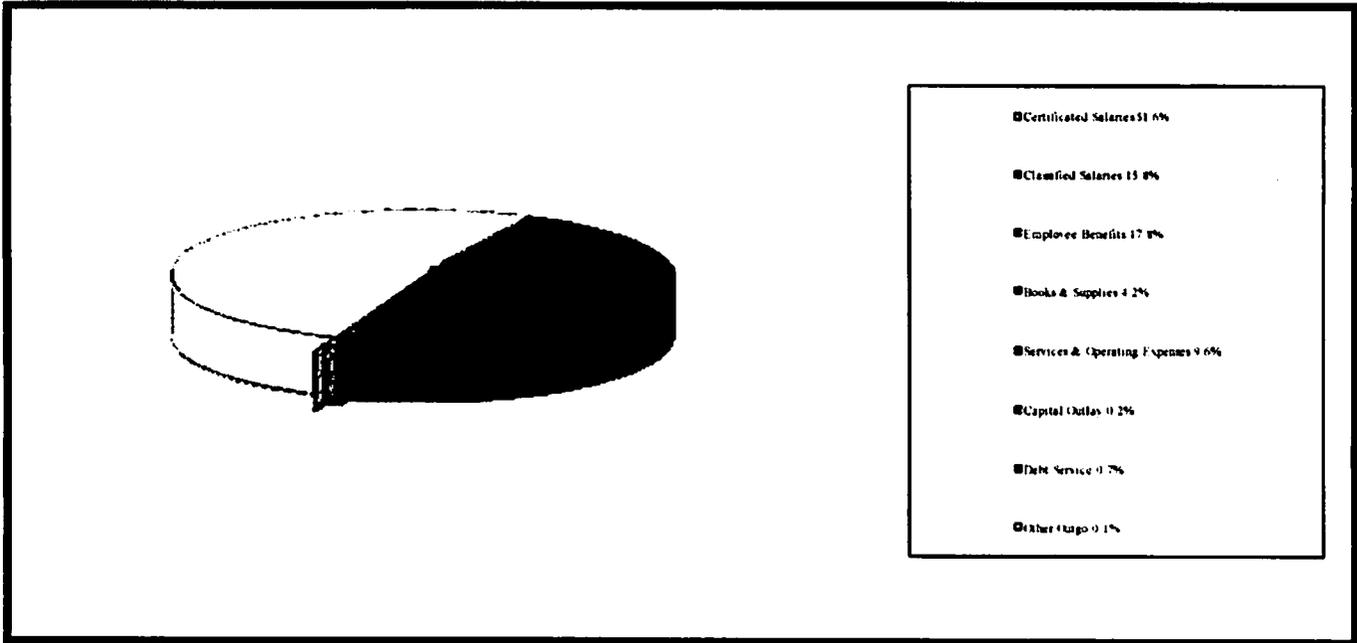
The General Fund experienced a decrease in revenue limit and property tax revenues as economic conditions continue to decline. Federal revenues in the form of Stimulus dollars were primarily reserved for shortfalls in the 2009/2010 fiscal year. The District pro-actively had reduced expenses in the current and prior year to match the decline in revenues. The District continues to operate with a hiring freeze and reductions to the operating budgets for departments. Class size was raised slightly in grades 4-12 to meet the teacher's contractual limits. Every effort is being made to build up ending fund balance in preparation for additional cuts in State revenues.

The following charts graphically depict revenues and expenditures, both by major object as well as by function.

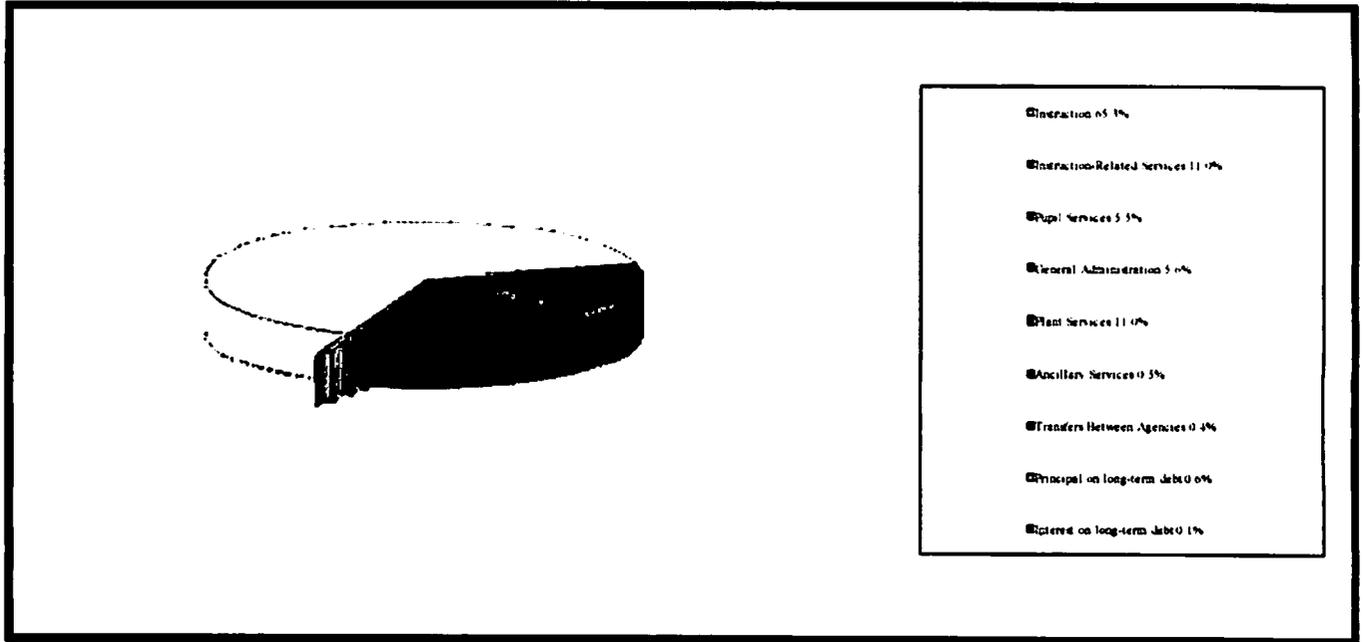
2008/2009 General Fund Revenues



2008/2009 General Fund Expenditures by Object



2008/2009 General Fund Expenditures by Function



Other Governmental Funds

The Cafeteria Fund operated within budget and closed the year with a positive fund balance. No contributions were necessary from the general fund as a result of efficient operations.

Deferred Maintenance received the annual contribution from the District. Expenditures were in line with the District's deferred maintenance plan.

Our Building Fund made significant progress towards the completion of the new football stadium at the high school.

Capital Facilities Fund maintains a negative balance due to the past payments of an annual COP payments and the contribution to projects funded through the State's critical hardship program. Currently, economic conditions have halted the development of several planned housing developments in the area. The District does hold \$2 million in our special reserve to cover the deficit in the Capital Facilities Fund.

Our County Schools Facilities Fund contains planning dollars for our future elementary school that will be built within the next 5 years.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2009, the District had invested \$75,318,523, net of accumulated depreciation in a broad range of capital assets, including land, construction in progress, land improvements, buildings and improvements and vehicles. Currently, the construction in progress represents a new football stadium at the high school scheduled for completion in the Fall of 2009. Changes in the other areas were not material in nature.

Capital Assets

	Governmental Activities		Percent Change
	2009	2008	
CAPITAL ASSETS			
Land	\$ 10,509,396	\$ 10,509,396	0.0 %
Construction In Progress	11,722,409	3,014,190	288.9 %
Land Improvements	13,644,137	13,281,829	2.7 %
Buildings And Improvements	71,616,896	71,525,886	0.1 %
Equipment	2,887,402	3,024,279	(4.5 %)
Accumulated Depreciation	(35,061,717)	(32,199,276)	8.9 %
NET CAPITAL ASSETS	\$ 75,318,523	\$ 69,156,304	8.9 %

Long-Term Debt

At year end, the District had \$63,896,680 in debt, consisting mainly of General Obligation Bonds. The most significant change in long-term debt was the reduction of the capital lease payable and the Public Agency Retirement System. Both are near a final payoff date. No new retirement plans were enacted.

Long-Term Debt

	Governmental Activities		Percent Change
	2009	2008	
LONG-TERM DEBT			
General Obligation Bonds Payable	\$ 62,819,412	\$ 61,057,356	2.9 %
Capital Lease Payable	101,537	198,833	(48.9 %)
Net OPEB Obligation	593,568	-	n/a
Early Retirement Plan	141,222	176,528	(20.0 %)
Compensated Absences	112,007	83,348	34.4 %
Public Agency Retirement System	128,934	257,868	(50.0 %)
TOTAL LONG-TERM DEBT	\$ 63,896,680	\$ 61,773,933	3.4 %

GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is a living document that adjusts as conditions warrant. The Board of Trustees approves budget adjustments at first interim, second interim, and year end close.

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved September 16, 2009. A schedule of the District's General Fund original and final budget amounts compared with actual revenues and expenditures is provided with the basic financial statements in the audited financial report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health:

- Economic conditions. The District is preparing preliminary plans for reacting to loss of funding due to the State's budget crisis and the loss of Stimulus dollars.
- Declining enrollment. The District continues to lose students. We are reviewing all vacated positions and raising class size to meet contractual limits. During the 2008/2009 fiscal year, K- 3 Class Size Reduction remained at 20:1.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Jeanne Bess, Director of Fiscal Services, 8408 Watt Avenue, Antelope, CA 95843, (916) 338-6400.

FINANCIAL SECTION

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2009

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 11,082,697
Investments	5,957,594
Accounts receivable	6,848,434
Stores inventories	45,932
Prepaid expenses	13,296
Deferred charges	754,679
Capital assets:	
Non-depreciable	22,231,805
Depreciable, net of accumulated depreciation	53,086,718
Total Assets	\$ 100,021,155
LIABILITIES	
Accounts payable	\$ 1,947,623
Interest payable	16,670
Deferred revenue	292,060
Long-term debt:	
Due within one year	1,996,567
Due after one year	61,900,113
Total Liabilities	\$ 66,153,033
NET ASSETS	
Invested in capital assets, net of related debt	\$ 12,397,574
Restricted for:	
Capital projects	10,280,244
Debt service	1,733,408
Educational programs	208,400
Unrestricted	9,248,496
Total Net Assets	\$ 33,868,122

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Functions	Expenses	Program Revenues		Governmental Activities	Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Grants and Contributions		
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 28,491,927	\$ 57,401	\$ 6,777,279	\$ 2,842,086	\$ (18,815,161)
Instruction-related services:					
Supervision of instruction	751,943	-	331,575	-	(420,368)
Instructional library, media and technology	683,180	-	52,558	-	(630,622)
School site administration	3,615,229	-	126,166	-	(3,489,063)
Pupil services:					
Home-to-school transportation	1,009,374	17,729	266,662	-	(724,983)
Food services	1,479,717	491,654	1,051,910	-	63,847
All other pupil services	1,171,710	-	294,131	-	(877,579)
General administration:					
Data processing	339,180	-	-	-	(339,180)
All other general administration	2,110,990	-	150,910	-	(1,960,080)
Plant services	4,715,060	-	14,666	-	(4,700,394)
Ancillary services	197,043	-	-	-	(197,043)
Transfers between agencies	195,408	-	108,709	-	(86,699)
Interest on long-term debt	3,258,028	-	-	-	(3,258,028)
Depreciation (unallocated)	3,054,016	-	-	-	(3,054,016)
Total Governmental Activities	\$ 51,072,805	\$ 566,784	\$ 9,174,566	\$ 2,842,086	(38,489,369)
GENERAL REVENUES					
Taxes and subventions:					
Property taxes levied for general purposes					6,917,434
Property taxes levied for debt service					1,600,062
Taxes levied for other specific purposes					14
Federal and state aid not restricted to specific purposes					27,856,491
Interest and investment earnings					388,878
Miscellaneous					417,839
Total General Revenues					37,180,718
Change in Net Assets					(1,308,651)
Net Assets - Beginning					35,176,773
Net Assets - Ending					\$ 33,868,122

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2009

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,538,264	\$ 2,047,613	\$ 7,496,820	\$ 11,082,697
Investments	-	5,957,594	-	5,957,594
Accounts receivable	6,355,501	9,967	482,966	6,848,434
Due from other funds	160,315	2,547,205	142,269	2,849,789
Stores inventories	13,864	-	32,068	45,932
Prepaid expenditures	12,323	-	973	13,296
Total Assets	\$ 8,080,267	\$ 10,562,379	\$ 8,155,096	\$ 26,797,742
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 1,726,444	\$ 5,372	\$ 215,807	\$ 1,947,623
Due to other funds	142,269	-	2,707,520	2,849,789
Deferred revenue	290,727	-	1,333	292,060
Total Liabilities	2,159,440	5,372	2,924,660	5,089,472
Fund Balance:				
Reserved for:				
Cash in revolving fund	10,000	-	550	10,550
Stores inventories	13,864	-	32,068	45,932
Prepaid expenditures	12,323	-	973	13,296
Legally restricted balances	2,433,343	-	-	2,433,343
Unreserved:				
Designated for:				
Economic uncertainties	1,210,438	-	-	1,210,438
Other	1,349,078	-	1,302,356	2,651,434
Undesignated, reported in:				
General fund	891,781	-	-	891,781
Special revenue funds	-	-	2,437,844	2,437,844
Capital project funds	-	10,557,007	(276,763)	10,280,244
Debt service funds	-	-	1,733,408	1,733,408
Total Fund Balance	5,920,827	10,557,007	5,230,436	21,708,270
Total Liabilities and Fund Balance	\$ 8,080,267	\$ 10,562,379	\$ 8,155,096	\$ 26,797,742

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2009

	Detail	Total
Total fund balances - governmental funds		\$ 21,708,270
<p>Amounts reported for governmental activities in the Statement of Net Assets differ from amounts reported in governmental funds as follows:</p>		
<p>Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		
Historical cost of capital assets	\$ 110,380,240	
Accumulated depreciation	(35,061,717)	
		75,318,523
<p>Debt issue costs are recorded as expenditures in the governmental funds, in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. The unamortized debt issue costs included in deferred charges on the statement of net assets.</p>		
		754,679
<p>Interest on long-term debt is not reported in the governmental funds until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liabilities for the unamortized interest owing at the end of the period are included on the statement of net assets.</p>		
		(16,670)
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities, net of unamortized premiums, discounts, and deferred charges, are included in the statement of net assets.</p>		
General obligation bonds payable	(62,819,412)	
Capital lease payable	(101,537)	
Net OPEB Obligation	(593,568)	
Early retirement plan	(141,222)	
Compensated absences	(112,007)	
Public Agency Retirement System	(128,934)	
		(63,896,680)
Total net assets, governmental activities		\$ 33,868,122

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Revenue limit sources:				
State apportionments	\$ 22,001,532	\$ -	\$ 1,258,745	\$ 23,260,277
Local sources	6,731,183	-	370,480	7,101,663
Federal	3,558,664	-	1,046,611	4,605,275
Other state	5,668,875	-	3,946,694	9,615,569
Other local	2,661,305	235,735	2,284,330	5,181,370
Contributions	5,111	-	(5,111)	-
Total Revenues	40,626,670	235,735	8,901,749	49,764,154
EXPENDITURES				
Instruction	26,175,144	-	1,905,196	28,080,340
Instruction related services:				
Supervision of instruction	722,151	-	17,560	739,711
Instructional library, media, and technology	673,149	-	-	673,149
School site administration	3,007,439	-	551,644	3,559,083
Pupil services:				
Home-to-school transportation	1,072,321	-	-	1,072,321
Food services	-	-	1,463,329	1,463,329
All other pupil services	1,133,194	-	21,423	1,154,617
General administration:				
Data processing	336,966	-	-	336,966
All other general administration	1,919,109	-	139,775	2,058,884
Plant services	4,393,580	-	303,584	4,697,164
Facility acquisition and construction	-	6,116,683	3,012,505	9,129,188
Ancillary services	194,609	-	-	194,609
Transfers between agencies	195,408	-	-	195,408
Principal on long-term debt	261,536	-	663,444	924,980
Interest on long-term debt	18,188	-	767,473	785,661
Total Expenditures	40,102,794	6,116,683	8,845,933	55,065,410
Excess (deficiency) of revenues over (under) expenditures	523,876	(5,880,948)	55,816	(5,301,256)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	272,797	272,797
Operating transfers out	(240,000)	-	(32,797)	(272,797)
Total Other Financing Sources (Uses)	(240,000)	-	240,000	-
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)	283,876	(5,880,948)	295,816	(5,301,256)
Fund Balance - Beginning	5,636,951	16,437,955	4,934,620	27,009,526
Fund Balance - Ending	<u>\$ 5,920,827</u>	<u>\$ 10,557,007</u>	<u>\$ 5,230,436</u>	<u>\$ 21,708,270</u>

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Detail	Total
Total change in fund balances - governmental funds		\$ (5,301,256)
<p>Amounts reported for governmental activities differ from amounts reported in governmental funds as follows:</p>		
<p>Capital Outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.</p>		
Capital outlay	\$ 9,244,660	
Depreciation expense	(3,054,016)	
		6,190,644
<p>The net effect of miscellaneous capital asset transactions, such as sales, disposals, donations, and leasebacks, is to decrease net assets.</p>		
		(28,425)
<p>Bond issuance costs are recorded as an expenditure in the governmental fund financials. In the government-wide financials they are recorded as deferred charges and amortized as interest expense over the life of the bond.</p>		
Interest expense	(47,734)	
		(47,734)
<p>Accreted interest on capital appreciation bonds is accrued as long-term debt in the government wide financials, increasing interest expense.</p>		
		(3,163,241)
<p>Debt issued at a premium or at a discount is recognized as an Other Financing Source or Other Financing Use in the period it is incurred in the governmental funds. In the government wide statements, the premium or discount is amortized as interest over the life of the debt. This is the amortization of premium or discount for the period.</p>		
		25,452
<p>Repayment of the principal of long-term debt is reported as an expenditure in governmental funds. However, the repayment reduces long-term liabilities in the statement of net assets.</p>		
General obligation bonds payable	1,375,733	
Capital lease payable	97,296	
Public Agency Retirement System	128,934	
		1,601,963

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Continued)

	Detail	Total
<p>Increases in the Net OPEB Obligation are not recorded as expenditures in governmental funds because they are not expected to be liquidated with current financial resources. Decreases to the liability are reported as expenditures in governmental funds, however, the payments reduce the long-term liability in the statement of net assets. This is the amount</p>		
Decrease to Net OPEB Obligation	246,115	
Increases to Net OPEB Obligation	(839,683)	
		(593,568)
<p>Increases in the liability for early retirement incentives are not recorded as expenditures in governmental funds because they are not expected to be liquidated with current financial resources. Decreases to the liability are reported as expenditures in governmental funds, however, the payments reduce the long-term liability in the statement of net assets. This is the amount by which payments for early retirement incentives exceeds additions.</p>		
Decrease to early retirement incentives	35,306	
		35,306
<p>Increases in the liability for compensated absences are not recorded as expenditures in governmental funds because they are not expected to be liquidated with current financial resources. In the statement of activities, compensated absences are recognized as expenses when earned.</p>		
Increases to compensated absences	(28,659)	
		(28,659)
<p>Unmatured interest on long-term debt is recognized in governmental funds in the period when it is due. However, in the statement of activities, unmatrued interest on long-term debt is accrued at year end.</p>		867
Change in net assets of governmental activities		\$ (1,308,651)

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Favorable (Unfavorable)
REVENUES				
Revenue limit sources:				
State apportionments	\$ 22,096,754	\$ 20,588,441	\$ 22,001,532	\$ 1,413,091
Local sources	7,580,479	7,119,423	6,731,183	(388,240)
Federal	1,779,175	4,355,705	3,558,664	(797,041)
Other state	5,108,922	6,960,737	5,668,875	(1,291,862)
Other local	2,434,777	2,471,838	2,661,305	189,467
Contributions	-	(17,148)	5,111	22,259
Total Revenues	39,000,107	41,478,996	40,626,670	(852,326)
EXPENDITURES				
Certificated salaries	19,343,707	20,189,030	20,670,220	(481,190)
Classified salaries	6,219,009	6,444,356	6,351,674	92,682
Employee benefits	7,056,254	7,385,190	7,118,459	266,731
Books and supplies	2,097,231	4,031,397	1,698,231	2,333,166
Services, other operating expenses	3,920,931	4,687,173	3,845,730	841,443
Capital outlay	24,000	105,631	83,123	22,508
Debt service:				
Principal	256,577	267,056	261,536	5,520
Interest	34,079	34,079	18,188	15,891
Transfers of indirect/direct support costs	(162,651)	(146,955)	(139,775)	(7,180)
Other outgo	285,300	299,158	195,408	103,750
Total Expenditures	39,074,437	43,296,115	40,102,794	3,193,321
Excess (deficiency) of revenues over expenditures before other financing Sources (uses)	(74,330)	(1,817,119)	523,876	2,340,995
OTHER FINANCING SOURCES (USES)				
Transfers out	(320,000)	(240,000)	(240,000)	-
Total Other Financing Sources (Uses)	(320,000)	(240,000)	(240,000)	-
Net Increase (Decrease) in Fund Balance	(394,330)	(2,057,119)	283,876	2,340,995
Fund Balance - Beginning	5,636,951	5,636,951	5,636,951	-
Fund Balance - Ending	\$ 5,242,621	\$ 3,579,832	\$ 5,920,827	\$ 2,340,995

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<u>Agency Fund</u> <u>Student Body</u> <u>Organization</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 193,755</u>
Total Assets	<u><u>\$ 193,755</u></u>
LIABILITIES	
Due to student groups	<u>\$ 193,755</u>
Total Liabilities	<u><u>\$ 193,755</u></u>

The accompanying notes are an integral part of these financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The Center Joint Unified School District (District) is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Board of Trustees (Board) elected by registered voters of the District, which comprises an area in Sacramento and Placer Counties. The District was established in 1858 and serves students in grades K-12.

B. Accounting Policies

The District prepares its basic financial statements in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and complies with the policies and procedures of the Department of Education's *California School Accounting Manual*. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

C. Reporting Entity

The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's general-purpose financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

D. Implementation of New Accounting Pronouncements

In July of 2004, the GASB issued GASB 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement requires local governmental employers who provide other postemployment benefits (OPEB) as part of the total compensation offered to employees to recognize the expense and related liabilities (assets) in the government-wide financial statements of net assets and activities. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of State and local governmental employers.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prior financial reporting practices for OPEB generally are based on pay-as-you-go financing approaches. They failed to measure or recognize the cost of OPEB during the periods when employees render the services or to provide relevant information about OPEB obligations and the extent to which progress is being made in funding those obligations.

This Statement generally provides for prospective implementation – that is, that employers set the beginning net OPEB obligation at zero as of the beginning of the initial year. The District has implemented the provisions of this Statement for the fiscal year ended June 30, 2009.

E. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

Fund Financial Statements:

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures or expenses, as appropriate.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized in to a single column. GASB 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses or either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financials statements.

The District's accounts are organized into major and non-major governmental funds as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Building Fund*, is a *Capital Facilities Fund* as described below, is used to account for the acquisition of major governmental capital facilities and buildings funded primarily with proceeds from the sale of bonds.

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains the following non-major special revenue funds:

1. The Charter School Fund is used to account for the resources committed to and expenditures incurred by the District chartered Antelope View Charter School and Global Youth Charter School.
2. The Adult Education Fund is used to account for resources committed to adult education programs maintained by the District.
3. The Child Development Fund is used to account for resources committed to child development programs maintained by the District.
4. The Cafeteria Fund is used to account for revenues and expenditures associated with the District's food service program.
5. The Deferred Maintenance Fund is used for the purpose of major repair or replacement of the District's facilities.
6. The Special Reserve Fund for Other Than Capital Outlay Projects is used to account for resources accumulated for board designated purposes.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Projects Funds are used to account for the acquisition and construction of all major governmental capital assets. The District maintains the following non-major capital projects funds:

1. The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).
2. The County School Facilities Fund is used to account for State apportionments provided from State School Facility Program funding and the expenditures relating to the acquisition, construction, or renovation of approved capital facilities projects.

Debt Service Funds are used to account for the accumulation of resources for, and the debt service payments related to, the District's debt issuances. The District maintains the following non-major debt service fund:

1. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the interest payments and redemption of principal of the District's general obligation bond issuance as discussed at Note 6.

Fiduciary Funds:

Fiduciary Funds are used to account for resources that are required to be held in trust for individuals, private organizations, other governments and/or other funds. The District maintains the following fiduciary fund:

1. Agency Funds are used to account for assets of others for which the District has an agency relationship with the activity of the fund. This classification consists of the Student Body Fund.

F. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectable within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

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

Deferred Revenue:

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

Expenses/Expenditures:

Under the accrual basis of accounting, expenses are recognized at the time they are incurred. However, the measurement focus of governmental fund accounting is on decreases in the net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized on governmental fund financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Budgets and Budgetary Accounting

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

These budgets are revised by the District's governing board and District superintendent during the year to give consideration to unanticipated revenue and expenditures. The original and final revised budgets for the General Fund are presented as required supplementary information in these financial statements.

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

H. Encumbrances

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

I. Assets, Liabilities, and Equity

1. Cash and Cash Equivalents

The District considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents. Investments for the District are reported at fair value. The Local Agency Investment Fund (LAIF) was established by California in 1977 as an investment alternative to local governments and special districts. The funds deposited with LAIF are available to the District on demand.

2. Receivables

Accounts receivable in governmental fund types consist primarily of receivables from federal, state and local governments for various programs.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Stores Inventories

Inventories are recorded using the purchases method, in that inventory acquisitions are initially charged as expenditures when acquired. The inventory (asset) account is adjusted to the physical count at year-end. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not “available for appropriation and expenditure” even though they are a component of net current assets.

4. Prepaid Expenditures

The District has the option of reporting expenditures for prepaid items in governmental funds either when paid or during the benefiting period. The District has chosen to report the expenditure when paid.

5. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset’s lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis and an annual convention over the following estimated useful lives:

Land improvements	25
Buildings and improvements	25 - 50
Equipment	5 - 10
Vehicles	8

6. Compensated Absences and Other Employee Benefit Amounts

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

Accumulated sick leave benefits are not recognized as liabilities of the District. The District’s policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

As provided in applicable negotiated contracts, employees meeting the established criteria may participate in the District's group health and insurance program as described in Note 13. An estimate of the present value of future benefits is recognized as a long-term liability in the statement of net assets.

7. Long-Term Obligations

The District reports long-term obligations of governmental funds at face value in the government-wide financial statements.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources.

8. Fund Balance Reserves and Designations

In the governmental fund financial statements, reservations of the ending fund balance indicate the portions of fund balance not appropriable for expenditure or amounts legally segregated for a specific future use. The reserves for revolving fund, inventories, prepaid expenditures, and legally restricted programs reflect the portions of fund balance that are not available for appropriation and expenditure at the balance sheet date.

Designations of the ending fund balance indicate tentative plans for financial resource use in a future period that are subject to change.

9. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1, and are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The Counties of Sacramento and Placer bill and collect the taxes for the District. Tax revenues are recognized by the District when received.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 2. CASH

Cash at June 30, 2009 are classified in the accompanying financial statements as follows:

	Statement of Net Assets	Agency Fund
Cash and Cash Equivalents		
Pooled Funds:		
Cash in county treasury	\$ 11,072,147	\$ -
Net Cash in County Treasury	11,072,147	-
Deposits:		
Cash on hand and in banks	-	193,755
Cash in revolving fund	10,550	-
Total Cash and Cash Equivalents	\$ 11,082,697	\$ 193,755
Investments:		
Local Agency Investment Fund	\$ 5,957,594	\$ -
Total Investments	\$ 5,957,594	\$ -

Cash in County Treasury

In accordance with *Education Code* 41001, the District maintains substantially all of its cash in the Sacramento County Treasury (the Treasury). The Treasury pools these funds with those of other districts in the County and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly to funds that are legally required to receive interest based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income. This method differs from the fair value method used to value investments in these financial statements in that unrealized gains or losses are not distribute to pool participants.

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

The Treasury is restricted by *Government Code* Section 53635, pursuant to Section 53601, to invest in time deposits; U.S. government securities; state registered warrants, notes or bonds; the State Treasurer's investment pool; bankers' acceptances; commercial paper; negotiable certificates of deposit; and repurchase or reverse repurchase agreements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2. CASH (Continued)

Investments Authorized by the District's Investment Policy

The table below identifies the investment types authorized for the District by the *California Government Code* Section 53601. This table also identifies certain provisions of the *California Government Code* that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds or Notes	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20%	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	n/a	20%	10%
Mortgage Pass through Securities	5 years	20%	None
Joint Power Agreements	5 years	20%	None
County Pooled Investment Funds	n/a	None	None
Local Agency Investment Funds (LAIF)	n/a	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair values to changes in market interest rates. As of June 30, 2009, the weighted average maturity of the investments contained in the Treasury investment pool was not available.

Credit Risk

Generally, credit risk, is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 2. CASH (Continued)

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a formal policy for custodial credit risk for deposits.

Cash balances in banks and revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). In addition, the *California Government Code* requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2009, the District’s bank balance was fully insured.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The *California Government Code* and the Agency’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

NOTE 3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2009, expenditures exceeded appropriations in the General Fund are as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Major Funds	
General Fund:	
Certificated salaries	\$ 481,190

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 4. ACCOUNTS RECEIVABLE

Accounts Receivable at June 30, 2009 consists of the following:

	General Fund	Building Fund	All Other Governmental Funds	Total Governmental Funds
Federal	\$ 909,703	\$ -	\$ 117,557	\$ 1,027,260
State	1,037,277	-	37,328	1,074,605
Other	4,408,521	9,967	328,081	4,746,569
Totals	\$ 6,355,501	\$ 9,967	\$ 482,966	\$ 6,848,434

NOTE 5. INTERFUND TRANSACTIONS AND OTHER TRANSFERS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5. INTERFUND TRANSACTIONS AND OTHER TRANSFERS (Continued)

upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Interfund Receivables/Payables (Due From/Due To)

As of June 30, 2009, interfund receivables and payables were as follows:

<u>Due from</u>	<u>Due to</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Charter School Fund - Antelope View Charter School	\$ 49,432	Stimulus funds.
General Fund	Charter School Fund - Global Youth Charter School	68,608	Property taxes transfer.
General Fund	Charter School Fund - Global Youth Charter School	24,229	Stimulus funds.
Charter School Fund - Antelope View Charter School	General Fund	59,869	3% oversight and direct charges 2008/2009.
Charter School Fund - Antelope View Charter School	General Fund	830	Stores - April to June.
Charter School Fund - Global Youth Charter School	General Fund	358	Stores - April to June.
Charter School Fund - Global Youth Charter School	General Fund	31,163	3% oversight and direct charges 2008/2009.
Charter School Fund - Global Youth Charter School	General Fund	78	Xerox charges - April to June.
Adult Education Fund	General Fund	41	Xerox charges - April to June.
Adult Education Fund	General Fund	16,993	Apportionment.
Child Development Fund	General Fund	48,743	Indirect costs for 2008/2009.
Cafeteria Fund	General Fund	48	Stores - April to June.
Cafeteria Fund	General Fund	2,192	Xerox charges - April to June.
County School Facilities Fund	General Fund	2,547,205	Hardship expenses.
Total		<u>\$ 2,849,789</u>	

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 5. INTERFUND TRANSACTIONS AND OTHER TRANSFERS (Continued)

All interfund receivables and payables are scheduled to be paid within one year.

Interfund Transfers

Interfund transfers consist of nonreciprocal operating movements of net assets from funds receiving revenue to funds through which the resources are to be expended. As of June 30, 2009, interfund transfers are as follows:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>	<u>Purpose</u>
Deferred Maintenance Fund	General Fund	\$ 240,000	District match to Deferred Maintenance.
Child Development	Child Development	32,797	To establish reserve activity account.
Total		<u>\$ 272,797</u>	

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 6. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2009, are shown below:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Decreases</u>	<u>Balance June 30, 2009</u>
Capital Assets Not Being Depreciated:				
Land	\$ 10,509,396	\$ -	\$ -	\$ 10,509,396
Construction in progress	<u>3,014,190</u>	<u>8,708,219</u>	<u>-</u>	<u>11,722,409</u>
Total Capital Assets Not Being Depreciated	<u>13,523,586</u>	<u>8,708,219</u>	<u>-</u>	<u>22,231,805</u>
Capital Assets Being Depreciated:				
Land improvements	13,281,829	362,308	-	13,644,137
Buildings and improvements	71,525,886	91,010	-	71,616,896
Equipment	<u>3,024,279</u>	<u>83,123</u>	<u>(220,000)</u>	<u>2,887,402</u>
Total Capital Assets Being Depreciated	<u>87,831,994</u>	<u>536,441</u>	<u>(220,000)</u>	<u>88,148,435</u>
Less Accumulated Depreciation for:				
Land improvements	(7,474,828)	(735,374)	-	(8,210,202)
Buildings and improvements	(22,474,659)	(2,147,228)	-	(24,621,887)
Equipment	<u>(2,249,789)</u>	<u>(171,414)</u>	<u>191,575</u>	<u>(2,229,628)</u>
Total Accumulated Depreciation	<u>(32,199,276)</u>	<u>(3,054,016)</u>	<u>191,575</u>	<u>(35,061,717)</u>
Total Capital Assets Being Depreciated, Net	<u>55,632,718</u>	<u>(2,517,575)</u>	<u>(28,425)</u>	<u>53,086,718</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 69,156,304</u>	<u>\$ 6,190,644</u>	<u>\$ (3,163,541)</u>	<u>\$ 75,318,523</u>

The District did not have any idle capital assets at June 30, 2009.

Depreciation expense was charged to governmental activities as follows:

Depreciation (unallocated)	<u>\$ 3,054,016</u>
Total Depreciation Expense	<u>\$ 3,054,016</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. GENERAL OBLIGATION BONDS

On April 2, 1992, the District issued 1992 General Obligation Bonds, Series A totaling \$4,339,733. The bonds were authorized in a special election on November 5, 1991, by a greater than two-thirds majority of registered voters in the District. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the Bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds were comprised of Current Interest Bonds and Capital Appreciation Bonds. The bonds bear interest rates from 6.5% to 6.7% and are scheduled to mature through 2017.

On August 1, 1992, the District issued 1992 General Obligation Bonds, Series B totaling \$3,069,795. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds were comprised of Current Interest Bonds and Capital Appreciation Bonds. The bonds bear interest rates from 5.85% to 5.95% and are scheduled to mature through 2004.

On March 4, 1997, the District issued 1992 General Obligation Bonds, Series "C" totaling \$15,974,099. Bond proceeds were used to acquire land for future schools, construction of new facilities, and rehabilitation of existing facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds bear interest rates from 4.55% to 5.8% and are scheduled to mature through 2021.

On April 4, 2001, the District issued 1992 General Obligation Refunding Bonds. The bonds were issued to refund the Current Interest Bonds with maturities from 2012 to 2017. Under the terms of the escrow agreement between the District and BNY Western Trust Company, the proceeds of the bond issuance were placed in an escrow account for the sole benefit of the prior bonds. The advanced refunding met the requirements of an in-substance defeasance of the 1992 bonds and are no longer reported on the books of the District.

On May 17, 2007, the District issued 1992 General Obligation Bonds, Series "D" totaling \$24,998,234. Bond proceeds of \$5,421,608 were used to repay the District's remaining 2003 Refunding Certificates of participation balance and accrued interest. The remaining proceeds were used to acquire, expand and construct school facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds bear interest rates from 4.5% to 5.9% and are scheduled to mature through 2021.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7. GENERAL OBLIGATION BONDS (Continued)

The General Obligation Bonds are scheduled to mature as follows:

<u>For the Fiscal Year Ended June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 1,556,543	\$ 82,735	\$ 1,639,278
2011	1,692,296	180,188	1,872,484
2012	1,839,989	301,633	2,141,622
2013	2,045,510	396,055	2,441,565
2014	2,337,069	634,889	2,971,958
2015 - 2019	13,654,619	7,471,530	21,126,149
2020 - 2024	16,845,998	16,224,002	33,070,000
2025 - 2029	14,241,669	17,993,331	32,235,000
2030 - 2032	7,819,938	13,865,062	21,685,000
Totals	<u>\$ 62,033,631</u>	<u>\$ 57,149,425</u>	<u>\$ 119,183,056</u>

A schedule of changes in general obligation bonds and deferred amounts for the year ended June 30, 2009 is shown below:

	<u>Outstanding July 1, 2008</u>	<u>Accreted Interest Current Year</u>	<u>Redeemed Current Year</u>	<u>Amortized Current Year</u>	<u>Outstanding June 30, 2009</u>
Capital Appreciation Bonds:					
Series 1992 A	\$ 877,974	\$ 51,427	\$ 250,000	\$ -	\$ 679,401
Series 1992 B	3,581,564	209,951	395,733	-	3,395,782
Series 1997 C	27,708,941	1,547,448	670,000	-	28,586,389
2001 partial refunding of series 1992 A	462,480	50,780	-	-	513,260
Plus deferred amount for premium	243,491	-	-	13,887	229,604
Series 2007 D	26,345,164	1,303,635	-	-	27,648,799
Plus deferred amount for premium	567,742	-	-	11,565	556,177
Current Interest Bonds:					
2001 partial refunding of series 1992 A	1,270,000	-	60,000	-	1,210,000
Totals	<u>\$ 61,057,356</u>	<u>\$ 3,163,241</u>	<u>\$ 1,375,733</u>	<u>\$ 25,452</u>	<u>\$ 62,819,412</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 8. CAPITAL LEASES

The District leases modular computer lab buildings and equipment under agreements that provide for title to pass upon expiration of the lease period. Future minimum lease payments are as follows:

For the Fiscal Year Ended June 30:	Lease Payment
2010	\$ 106,341
Total Payments	106,341
Less Amount Representing Interest	(4,804)
Present Value of Net Minimum Lease Payments	\$ 101,537

NOTE 9. NET OPEB OBLIGATION

Plan Description

The Postemployment Benefit Plan (Plan) is a single-employer defined benefit healthcare plan administered by the District. The Plan provides medical, dental, and vision insurance benefits to eligible retirees and their spouses. Membership of the Plan consists of 57 retirees and beneficiaries currently receiving benefits and 529 active plan members. The unfunded portion of annual required contributions (net OPEB obligation) is presented in the statement of net assets as a portion of long-term obligations.

Contribution Information

The contribution requirements of plan members and the District are established and may be amended by the District, the District's bargaining units and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through agreements between the District, the District's bargaining units and unrepresented groups. The required contribution is based on projected pay-as-you-go financing requirements.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and the amortization of any unfunded actuarial accrued

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 9. NET OPEB OBLIGATION (Continued)

liabilities (UAAL)(or funding excess) for a period not to exceed thirty years. The following table shows the components of the District’s annual OPEB cost for the year, the amount actually contributed to the Plan and changes in the District’s net OPEB obligation to the Plan:

Annual required contribution	\$ 839,683
Contributions made during the year	<u>(246,115)</u>
Increase in net OPEB obligation	593,568
Net OPEB obligation - Beginning	<u>-</u>
Net OPEB obligation - Ending	<u><u>\$ 593,568</u></u>

Funded Status and Funding Process

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of the occurrence of events far into the future. Examples include assumptions about future employment, mortality and the trend of healthcare costs. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continuous revisions as actual results are compared with past expectation and as new estimated are made concerning future events. The schedule of funding progress presented as required supplementary information following the notes to the financial statements, presents multi-year trend information regarding whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Since this is the first year of implementation, only current year information is presented in these financial statements.

Actuarial Methods and Assumptions

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

In the actuarial valuation report dated June 22, 2009, the “entry age normal” method was utilized. The actuarial assumptions include a 5 percent investment rate of return (net of administrative expenses). Additionally, actuarial assumptions include a 1 percent per year trend increase in healthcare costs. The UAAL is being amortized at a level percentage of payroll, assuming a 3.25 percent annual increase in payroll. The remaining amortization period at July 1, 2008 was 30 years

CENTER JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 10. EARLY RETIREMENT INCENTIVE

During the 2003/2004 year, the District adopted an early retirement incentive program, pursuant to *Education Code* Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years. Eligible employees must have five or more years of service under the State Teachers' Retirement System (STRS) and retire during a period of not more than 120 days or less than 60 days from the date of the formal action taken by the District. Certificated employees who have reached the age of 55 and have at least one year of CalSTRS service were eligible to participate.

The District's future obligation to fund the plan is as follows:

<u>For the Fiscal Year Ended June 30:</u>	<u>STRS Payments</u>
2010	\$ 42,615
2011	40,788
2012	38,961
2013	<u>37,133</u>
Total payments	159,497
Less amounts representing interest	<u>(18,275)</u>
Present value of net minimum payments	<u>\$ 141,222</u>

NOTE 11. COMPENSATED ABSENCES

Accumulated vacation is not accrued in governmental funds. It must be paid to an employee upon termination, but it is generally applied in the year earned or a succeeding year. The District has reported an estimated liability due within one year in the amount of \$22,401 relative to compensated absences earned but not used at June 30, 2009. Expenditures related to this liability are accounted for in the fund in which the related salaries are recorded.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 12. PUBLIC AGENCY RETIREMENT SYSTEM (PARS)

The District offered a retirement incentive program for eligible employees through the Public Agency Retirement System (PARS). Employees who retired on or before June 30, 2003 and receiving supplemental benefits which began July 1, 2003. Future minimum funding of PARS is as follows:

<u>For the Fiscal Year Ended June 30:</u>	<u>PARS Payments</u>
2010	<u>\$ 128,934</u>
Total payments	128,934
Less amounts representing interest	<u>-</u>
Present value of net minimum payments	<u>\$ 128,934</u>

NOTE 13. GENERAL LONG-TERM DEBT – SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2009 is shown below:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2009</u>	<u>Due within One Year</u>
General obligation bonds payable	\$ 61,057,356	\$ 3,163,241	\$ 1,401,185	\$ 62,819,412	\$ 1,556,543
Capital lease payable	198,833	-	97,296	101,537	101,537
Net OPEB Obligation	-	839,683	246,115	593,568	151,847
Early retirement plan	176,528	-	35,306	141,222	35,305
Compensated absences	83,348	28,659	-	112,007	22,401
Public Agency Retirement System	257,868	-	128,934	128,934	128,934
Totals	<u>\$ 61,773,933</u>	<u>\$ 4,031,583</u>	<u>\$ 1,908,836</u>	<u>\$ 63,896,680</u>	<u>\$ 1,996,567</u>

NOTE 14. RESTRICTED NET ASSETS

The District is a recipient of federal and state awards restricted categorical programs and as a result reported restricted net assets in the amount of \$12,222,052. The District is not aware of any planned changes to the underlying legislation enabling restrictions.

NOTE 15. STATE AND FEDERAL ALLOWANCES, AWARDS, AND GRANTS

The District has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 16. STUDENT ORGANIZATIONS

The District is responsible for student body funds accumulated and expended by the District's Associated Student Body (ASB). A stand alone accounting system, capable of reporting both the individual club balances and activities as well as the aggregate total of all student body funds, is maintained at the schools and monitored by the District's business office.

NOTE 17. CHARTER SCHOOLS

The District granted and approved two Charter Schools pursuant to *Education Code 47605* as follows:

1. The Antelope View Charter School was approved on August 1, 2000. The District has provided the Charter School facilities at the vacant Center Junior High School facility.
2. The Global Youth Charter School was approved on August 14, 2004. The District has provided the Charter School facilities at the vacant Center Junior High School facility.

NOTE 18. JOINT POWERS AGREEMENTS

The District is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the fiscal year ending June 30, 2009, the District participated in several joint powers agreements (JPAs) to manage these risks. There were no significant reductions in coverage during the year. Settled claims have not exceeded coverage in any of the past three years.

The various JPAs and the services they provide the District are as follows:

- School Insurance Authority (SIA) arranges for and provides worker's compensation coverage.
- School Project for Utility Rate Reduction (SPURR) offers reduced rate natural gas products.
- School Excess Liability Fund (SELF) arranges for and provides excess insurance coverage.

The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes. The JPAs are governed by boards consisting of representatives from the member agencies. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the board. Each member district pays premiums commensurate with the level of coverage or service requested, and shares surpluses and deficits proportionate to its participation in the JPA. Current financial information pertaining to the JPAs listed above is not available.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 19. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certified employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

STRS:

Plan Description and Provisions - The District contributes to the STRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy - Active plan members are required to contribute 8.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2008/2009 was 8.25% of annual payroll.

The contribution requirements of the plan members are established by state statute. The District's contribution to STRS for the fiscal year ending June 30, 2009, 2008, and 2007 were \$1,767,558, \$1,779,119 and \$1,910,124 respectively, and equal 100% of the required contributions for each year.

CalPERS:

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

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 19. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Funding Policy - Active plan members are required to contribute 7.0% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal 2008/2009 was 9.124% of annual payroll. The contribution requirements of the plan members are established by State statute. The District's contributions to CalPERS for the fiscal year ending June 30, 2009, 2008 and 2007 were \$613,164, \$599,563 and \$618,890 respectively and equal 100% of the required contributions for each year.

Social Security:

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

On Behalf Payment:

The State of California makes contributions to STRS and PERS on behalf of the District. These payments consist of State General Fund contributions to STRS and contributions to PERS for the year ended June 30, 2009. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures, however, guidance received from the California Department of Education advises local education agencies not to record these amounts in the Annual Financial and Budget Report. These amounts also have not been recorded in these financial statements.

NOTE 20. CONTINGENT LIABILITIES

As of June 30, 2009, there are no known uninsured material contingent liabilities pending in the District.

NOTE 21. CONSTRUCTION COMMITMENTS

At June 30, 2009, the District had several uncompleted construction contracts in the capital projects fund. The remaining commitment on these construction contracts was approximately \$2,403,077.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 22. SUBSEQUENT EVENT

On July 28, 2009 Governor Schwarzenegger signed a package of bills amending the 2008/2009 and 2009/2010 California State budgets. The budget amendments were designed to address the State's budget gap of \$24 billion that had developed as a result of the deepening recession since the State's last budget actions in February 2009. The July budget package reduced, on a state-wide basis, \$1.6 billion in 2008/2009 Proposition 98 funding through a reversion of undistributed categorical program balances. The budget language identified 51 specific programs and required the amount associated with these programs that were "unallocated, unexpended, or not liquidated as of June 30, 2009" to revert to the State's General Fund. The July budget package also provided an appropriation in 2009/2010 to backfill \$1.5 billion of these cuts to repay the 2008/2009 reversion of the undistributed categorical program balances.

The District recorded the revenue and related receivable associated with its portion of the unallocated, unexpended or unliquidated categorical program balances identified in the July 2009 State Budget package prior to notification by the State that the 2009/2010 re-appropriation should not be accrued. No adjustment has been made to reduce revenue and the related receivable in the financial statements as of June 30, 2009 because the amount of the District's portion of the unallocated, unexpended or unliquidated categorical program balances identified in the July 2009 State Budget package is not deemed to be material to the District's financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FUNDING PROGRESS
JUNE 30, 2009

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2009 was as follows:

<u>Year Ended June 30:</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$ 839,683	29.3%	\$ 593,568

SUPPLEMENTARY INFORMATION

**CENTER JOINT UNIFIED SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009**

	<u>Special Revenue Funds</u>						<u>Subtotal</u>
	<u>Charter Schools</u>	<u>Adult Education</u>	<u>Child Development</u>	<u>Cafeteria</u>	<u>Deferred Maintenance</u>	<u>Special Reserve Fund for Other Than Capital Outlay Projects</u>	
ASSETS							
Cash and cash equivalents	\$ (93,715)	\$ 181,302	\$ 228,320	\$ (12,055)	\$ 951,692	\$ 2,278,195	\$ 3,533,739
Accounts receivable	255,684	10,650	20,466	117,557	6,771	16,346	427,474
Due from other funds	142,269	-	-	-	-	-	142,269
Stores inventories	-	-	-	32,068	-	-	32,068
Prepaid expenditures	-	-	-	973	-	-	973
Total Assets	\$ 304,238	\$ 191,952	\$ 248,786	\$ 138,543	\$ 958,463	\$ 2,294,541	\$ 4,136,523
LIABILITIES AND FUND BALANCE							
Liabilities:							
Accounts payable	\$ 6,470	\$ 112	\$ 166,449	\$ 8,339	\$ 21,046	\$ -	\$ 202,416
Due to other funds	92,299	17,034	48,743	2,240	-	-	160,316
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	98,769	17,146	215,192	10,579	21,046	-	362,732
Fund Balance:							
Reserved for:							
Cash in revolving fund	-	-	-	550	-	-	550
Stores inventories	-	-	-	32,068	-	-	32,068
Prepaid expenditures	-	-	-	973	-	-	973
Unreserved:							
Designated for:							
Economic uncertainties	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,302,356	1,302,356
Undesignated, reported in:							
Special revenue funds	205,469	174,806	33,594	94,373	937,417	992,185	2,437,844
Capital project funds	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-
Total Fund Balance	205,469	174,806	33,594	127,964	937,417	2,294,541	3,773,791
Total Liabilities and Fund Balance	\$ 304,238	\$ 191,952	\$ 248,786	\$ 138,543	\$ 958,463	\$ 2,294,541	\$ 4,136,523

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2009

	Capital Projects Funds			Debt Service Fund	Total Other Governmental
	Capital Facilities	County School Facilities	Subtotal	Bond Interest and Redemption	
ASSETS					
Cash and cash equivalents	\$ (1,293,062)	\$ 3,539,420	\$ 2,246,358	\$ 1,716,723	\$ 7,496,820
Accounts receivable	-	33,377	33,377	22,115	482,966
Due from other funds	-	-	-	-	142,269
Stores inventories	-	-	-	-	32,068
Prepaid expenditures	-	-	-	-	973
Total Assets	\$ (1,293,062)	\$ 3,572,797	\$ 2,279,735	\$ 1,738,838	\$ 8,155,096
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 9,294	\$ -	\$ 9,294	\$ 4,097	\$ 215,807
Due to other funds	-	2,547,204	2,547,204	-	2,707,520
Deferred revenue	-	-	-	1,333	1,333
Total Liabilities	9,294	2,547,204	2,556,498	5,430	2,924,660
Fund Balance:					
Reserved for:					
Cash in revolving fund	-	-	-	-	550
Stores inventories	-	-	-	-	32,068
Prepaid expenditures	-	-	-	-	973
Unreserved:					
Designated for:					
Economic uncertainties	-	-	-	-	-
Other	-	-	-	-	1,302,356
Undesignated, reported in:					
Special revenue funds	-	-	-	-	2,437,844
Capital project funds	(1,302,356)	1,025,593	(276,763)	-	(276,763)
Debt service funds	-	-	-	1,733,408	1,733,408
Total Fund Balance	(1,302,356)	1,025,593	(276,763)	1,733,408	5,230,436
Total Liabilities and Fund Balance	\$ (1,293,062)	\$ 3,572,797	\$ 2,279,735	\$ 1,738,838	\$ 8,155,096

See accompanying notes to supplementary information.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Special Revenue Funds						Subtotal
	Charter Schools	Adult Education	Child Development	Cafeteria	Deferred Maintenance	Special Reserve Fund for Other Than Capital Outlay Projects	
REVENUES							
Revenue limit sources:							
State apportionments	\$ 1,258,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,258,745
Local sources	370,480	-	-	-	-	-	370,480
Federal	73,661	-	-	972,950	-	-	1,046,611
Other state	167,267	126,702	771,591	81,970	-	-	1,147,530
Other local	20,223	27,684	4,198	488,645	21,437	54,516	616,703
Contributions	-	(5,111)	-	-	-	-	(5,111)
Total Revenues	1,890,376	149,275	775,789	1,543,565	21,437	54,516	4,434,958
EXPENDITURES							
Certificated salaries	988,024	107,749	-	-	-	-	1,095,773
Classified salaries	309,897	24,711	-	571,352	-	-	905,960
Employee benefits	334,249	22,531	-	221,995	-	-	578,775
Books and supplies	50,912	11,352	4,654	632,245	55,677	-	754,840
Services, other operating expenses	36,131	2,239	688,798	37,737	130,133	-	895,038
Capital outlay	-	-	-	-	32,350	-	32,350
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Transfers of indirect/direct support costs	91,032	-	48,743	-	-	-	139,775
Total Expenditures	1,810,245	168,582	742,195	1,463,329	218,160	-	4,402,511
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	80,131	(19,307)	33,594	80,236	(196,723)	54,516	32,447
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	32,797	-	240,000	-	272,797
Transfers out	-	-	(32,797)	-	-	-	(32,797)
Total Other Financing Sources (Uses)	-	-	-	-	240,000	-	240,000
Net Increase (Decrease) in Fund Balance	80,131	(19,307)	33,594	80,236	43,277	54,516	272,447
Fund Balance - Beginning	125,338	194,113	-	47,728	894,140	2,240,025	3,501,344
Fund Balance - Ending	\$ 205,469	\$ 174,806	\$ 33,594	\$ 127,964	\$ 937,417	\$ 2,294,541	\$ 3,773,791

See accompanying notes to supplementary information.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
OTHER GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

	Capital Project Funds			Debt Service Fund	Total Other Governmental
	Capital Facilities	County School Facilities	Subtotal	Bond Interest and Redemption	
REVENUES					
Revenue limit sources:					
State apportionments	\$ -	\$ -	\$ -	\$ -	\$ 1,258,745
Local sources	-	-	-	-	370,480
Federal	-	-	-	-	1,046,611
Other state	-	2,775,476	2,775,476	23,688	3,946,694
Other local	(1,675)	66,611	64,936	1,602,691	2,284,330
Contributions	-	-	-	-	(5,111)
Total Revenues	(1,675)	2,842,087	2,840,412	1,626,379	8,901,749
EXPENDITURES					
Certificated salaries	-	-	-	-	1,095,773
Classified salaries	-	-	-	-	905,960
Employee benefits	-	-	-	-	578,775
Books and supplies	-	-	-	-	754,840
Services, other operating expenses	-	78,066	78,066	-	973,104
Capital outlay	-	2,934,439	2,934,439	-	2,966,789
Debt Service:					
Principal	-	-	-	663,444	663,444
Interest	-	-	-	767,473	767,473
Transfers of indirect/direct support costs	-	-	-	-	139,775
Total Expenditures	-	3,012,505	3,012,505	1,430,917	8,845,933
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>(1,675)</u>	<u>(170,418)</u>	<u>(172,093)</u>	<u>195,462</u>	<u>55,816</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	272,797
Transfers out	-	-	-	-	(32,797)
Total Other Financing Sources (Uses)	-	-	-	-	240,000
Net Increase (Decrease) in Fund Balance	(1,675)	(170,418)	(172,093)	195,462	295,816
Fund Balance - Beginning	<u>(1,300,681)</u>	<u>1,196,011</u>	<u>(104,670)</u>	<u>1,537,946</u>	<u>4,934,620</u>
Fund Balance - Ending	\$ (1,302,356)	\$ 1,025,593	\$ (276,763)	\$ 1,733,408	\$ 5,230,436

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Center Joint Unified School District:

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Kindergarten	340	340
Grades one through three	1,047	1,049
Grades four through six	1,043	1,043
Grades seven and eight	803	800
Home and hospital	1	1
Special education - special day class	133	134
Special education - non-public	3	5
Special education - licensed children institution	1	1
Elementary Totals	<u>3,371</u>	<u>3,373</u>
High School:		
Grades nine through twelve, regular classes	1,328	1,322
Continuation education	88	87
Home and hospital	1	1
Special education - special day class	70	70
Special education - non-public	8	11
Special education - licensed children institution	1	1
High School Totals	<u>1,496</u>	<u>1,492</u>
Classes for Adults:		
Not concurrently enrolled	47	46
Total Classes for Adults	<u>47</u>	<u>46</u>
Average Daily Attendance Totals	<u>4,914</u>	<u>4,911</u>
		<u>Hours of Attendance</u>
Supplemental Instruction:		
Elementary		45,703
High School		27,977

CENTER JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Global Youth Charter High School

	<u>Second Period Report</u>	<u>Annual Report</u>
Classroom-Based:		
Resident		
Grades nine through twelve	22	23
Resident Totals	22	23
Non-Resident		
Grades nine through twelve	57	57
Non-Resident Totals	57	57
Charter School Totals	79	80

Antelope View Home Charter:

Non Classroom-Based:		
Resident		
Grades four through six	6	6
Grades seven through eight	24	24
Grades nine through twelve	52	52
Resident Total	82	82
Non Classroom-Based:		
Non-Resident		
Grades four through six	2	2
Grades seven through eight	19	19
Grades nine through twelve	63	63
Non-Resident Total	84	84
Charter School Totals	166	166

**CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Center Joint Unified School District:

<u>Grade Level</u>	<u>1986/1987 Minutes Requirement</u>	<u>1982/1983 Actual Minutes</u>	<u>2008/2009 Actual Minutes</u>	<u>Number of Days Traditional Calendar ¹</u>	<u>Status</u>
Kindergarten	36,000	29,920	36,675	180	In Compliance
Grade one	50,400	48,400	54,855	180	In Compliance
Grade two	50,400	48,400	54,855	180	In Compliance
Grade three	50,400	48,400	54,855	180	In Compliance
Grade four	54,000	50,160	54,975	180	In Compliance
Grade five	54,000	50,160	54,975	180	In Compliance
Grade six	54,000	50,160	59,358	180	In Compliance
Grade seven	54,000	50,160	59,358	180	In Compliance
Grade eight	54,000	50,160	59,358	180	In Compliance
Grade nine	64,800	64,592	64,910	180	In Compliance
Grade ten	64,800	64,592	64,910	180	In Compliance
Grade eleven	64,800	64,592	64,910	180	In Compliance
Grade twelve	64,800	64,592	64,910	180	In Compliance

¹ The District did not utilize a multitrack calendar during the 2008/2009 year.

Global Youth Charter School:

<u>Grade Level</u>	<u>1986/1987 Minutes Requirement</u>	<u>2008/2009 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Grades nine	64,800	68,140	180	In Compliance
Grades ten	64,800	68,140	180	In Compliance
Grades eleven	64,800	68,140	180	In Compliance
Grades nine	64,800	68,140	180	In Compliance

**CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>General Fund:</u>	(Budgeted) 2009/2010	2008/2009	2007/2008	2006/2007
Revenues and Other Financing Sources	\$ 35,559,991	\$ 40,626,670	\$ 40,899,223	\$ 43,118,194
Expenditures	37,361,115	40,102,794	40,461,587	40,441,109
Other Uses and Transfers Out	125,234	240,000	240,015	266,452
Total Outgo	37,486,349	40,342,794	40,701,602	40,707,561
Change in Fund Balance	(1,926,358)	283,876	197,621	2,410,633
Ending Fund Balance	\$ 3,994,469	\$ 5,920,827	\$ 5,636,951	\$ 5,439,330
Available Reserves ¹	\$ 2,527,437	\$ 2,102,219	\$ 4,919,734	\$ 4,563,542
Designated for Economic Uncertainties	\$ 1,124,591	\$ 1,210,438	\$ 1,221,049	\$ 1,221,227
Undesignated Fund Balance	\$ 1,402,846	\$ 891,781	\$ 3,698,685	\$ 3,342,315
Available Reserves as a percentage of Total Outgo	6.7%	5.2%	12.1%	11.2%
Total Long-Term Debt	\$ 61,900,113	\$ 63,896,680	\$ 61,773,933	\$ 60,173,652
Average Daily Attendance at P-2 ²	4,764	4,867	5,091	5,242

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

The General Fund balance has increased by \$481,497 over the past two years. The fiscal year 2009/2010 budget projects an increase of \$1,926,358 (-19.4%). For a District of this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (other outgo).

The District has not incurred an operating deficit in any of the past three years. Total long-term debt has increased by \$3,723,028 over the past two years.

Average daily attendance has decreased by 375 ADA over the past two years. The ADA is anticipated to decrease 103 ADA during the fiscal year 2009/2010.

¹ Available reserves consists of all undesignated fund balances and all funds designated for economic uncertainty contained within the general fund, and the special reserve fund (other than capital outlay projects).

² Average Daily Attendance at P-2 excludes Adult Education ADA.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Federal Programs:			
U.S. Department of Education:			
Passed through California Department of Education			
NCLB: Title I - Part A - Basic Grants Low-Income and Neglected	84.010	14329	\$ 475,99
Special Ed - IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	965,03
Special Ed: ARRA IDEA Part B, Sec 611, Basic Local Assistance	84.391	15003	2,02
Special Ed - IDEA Preschool Grants, Part B - Sec 619 (Age 3-4-5)	84.173	13430	23,88
Special Ed: ARRA IDEA Part B, Sec 619, Preschool Grants	84.392	15000	1,57
Special Ed IDEA - Preschool Local Entitlement - Part B - Sec 611 (Age 3-5)	84.027A	13682	44,40
Special Ed: ARRA IDEA Part B, Sec 611, Preschool Local Entitlement	84.391	15002	2,00
Vocational Programs: Vocational and Applied Tech Secondary II C - Sec 131	84.048	13924	27,26
NCLB: Title IV - Part A - Safe & Drug Free Schools and Communities	84.186	14347	14,47
NCLB: Title II - Part A - Improving Teacher Quality Local Grants	84.367	14341	188,72
NCLB: Title II - Part D - Enhancing Education Through Technology - Formula Grants	84.318	14334	4,49
NCLB: Title V - Part A - Innovative Education Strategies	84.298A	14354	4,18
NCLB: Title III - Limited English Proficiency (LEP) Student Program	84.365	10084	76,10
Total U.S. Department of Education			<u>1,830,17</u>
Direct Funding from the U.S. Department of Education:			
U.S. Department of Health and Human Services:			
Passed through California Department of Education			
Medi-Cal Billing Option	93.778	10013	139,02
Total U.S. Department of Health and Human Services			<u>139,02</u>
U.S. Department of Agriculture:			
Passed through California Department of Education			
Child Nutrition - School Programs	10.553	13390	972,95
Total U.S. Department of Agriculture			<u>972,95</u>
Corporation for National and Community Service:			
Total Federal Categorical Aid Programs			<u>\$ 2,942,14</u>

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND
BUDGET REPORT (SACS) WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<u>Building Fund</u>
June 30, 2009 Annual Financial and Budget Report (SACS) Ending Fund Balance	\$ 10,341,042
Adjustments and Reclassifications:	
Cash with fiscal agent	(5,741,629)
Investments	<u>5,957,594</u>
June 30, 2009 Audited Financial Statement Balance	<u><u>\$ 10,557,007</u></u>
	 <u>Capital Assets</u>
June 30, 2009 Annual Financial and Budget Report (SACS) Capital Assets	\$ 78,180,963
Adjustments and Reclassifications:	
Depreciation:	
Land improvements	(735,373)
Buildings and improvements	(2,147,228)
Equipment and vehicles	<u>20,161</u>
June 30, 2009 Audited Financial Statement Balance	<u><u>\$ 75,318,523</u></u>
	 <u>Long-Term Debt</u>
June 30, 2009 Annual Financial and Budget Report (SACS) Long-Term Debt	\$ 61,669,930
Adjustments and Reclassifications:	
Long-Term Debt:	
General obligation bonds payable	1,762,056
Net OPEB Obligation	593,568
Early retirement plan	43,366
Public Agency Retirement System	<u>(172,239)</u>
June 30, 2009 Audited Financial Statement Balance	<u><u>\$ 63,896,680</u></u>

See accompanying notes to supplementary information.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Charter School</u>	<u>Status</u>	<u>Included in Audit Report</u>
Antelope View Charter School	Active	Yes
Global Youth Charter School	Active	Yes

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

NOTE 1. PURPOSE OF SCHEDULES

A. Other Governmental Funds Financial Schedules

These schedules provide information on the Center Joint Unified School District's (District) Governmental non-major funds, by object.

B. Schedule of Average Daily Attendance

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

C. Schedule of Instructional Time

Districts must maintain their instructional minutes at either the 1982/1983 actual minutes or the 1986/1987 requirement, whichever is greater, as required by *Education Code* Section 46201.

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46201 through 46206.

D. Schedule of Financial Trends and Analysis

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

E. Schedule of Expenditures of Federal Awards

Office of Management and Budget (OMB) Circular A-133 requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with OMB Circular A-133 and state requirements.

F. Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds and the total balances of capital assets and general long-term debt as reported on the SACS to the audited financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

NOTE 1. PURPOSE OF SCHEDULES (Continued)

G. Early Retirement Incentive Program

The District may adopt an early retirement incentive program, pursuant to *Education Code* Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years. Eligible employees must have five or more years of service under the State Teachers' Retirement System and retire during a period of not more than 120 days or less than 60 days from the date of the formal action taken by the District. There were no participants in the early retirement incentive program, therefore this schedule has not been included for 2008/2009.

H. Charter School

This schedule represents a complete listing of all charter schools authorized by the District and indicates whether their financial activities and balances have been included in the District's annual audited financial statements for the fiscal year ended June 30, 2009.

NOTE 2. BASIS OF PRESENTATION

A. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the federal grants activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS

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

Board of Trustees
Center Joint Unified School District
Antelope, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District (District) as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control over financial reporting was for limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting as items 2009-1, 2009-2 and 2009-3.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

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

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Trustees, management, others within the entity, and Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robertson & Associates, CPA's

Lakeport, California

January 12, 2010

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Trustees
Center Joint Unified School District
Antelope, California

Compliance

We have audited the compliance of the Center Joint Unified School District (District), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the Board of Trustees, management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robertson & Associates, CPAs

Lakeport, California
January 12, 2010

AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Center Joint Unified School District
Antelope, California

We have audited the financial statements of the Center Joint Unified School District (District) as of and for the year ended June 30, 2009, and have issued our report thereon dated January 12, 2010. Our audit was made in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2008/2009 Standards and Procedures for Audits of California K-12 Local Educational Agencies* (published by the Education Audit Appeals Panel), as described in the *California Code of Regulations*, Title 5, §19810 and following. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The District's management is responsible for the District's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the State laws and regulations applicable to the following items:

Description	Procedures in the Audit Guide	Procedures Performed
Attendance Reporting	8	Yes
Independent Study	23	Yes
Continuation Education	10	No, see below
Adult Education	9	Not applicable ¹
Regional Occupational Centers and Program	6	Not applicable ¹
Instructional Time (School Districts)	6	Yes
Instructional Time (County Offices of Education)	3	Not applicable
Community Day Schools	9	3 ²
Morgan-Hart Class Size Reduction	7	Not applicable ¹
Instructional Materials General Requirements	12	1 ³
K-8 only	1	Not applicable ¹
Grades 9-12 only	1	Not applicable ¹
Ratios of Administrative Employees to Teachers	1	Yes
Classroom Teacher Salaries	1	Yes
Early Retirement Incentive Program	4	Not applicable
Gann Limit Calculation	1	Yes
School Accountability Report Card	3	Yes
Mathematics and Reading Professional Development	4	Not applicable ¹
Class Size Reduction (including Charter Schools):		
General Requirements	7	Yes
Option One	3	Yes
Option Two	4	Not applicable
Districts or Charter Schools with only one school serving K-3	4	Yes
After School Education and Safety Program:		
General Requirements	4	Not applicable
After School	4	Not applicable
Before School	5	Not applicable
Contemporaneous Records of Attendance	1	Yes
Mode of Instruction	1	Yes
Nonclassroom-Based Instruction/Independent Study	15	Yes
Determination of Funding for Nonclassroom-Based Instruction	3	Yes
Annual Instructional Minutes - Classroom Based	3	Yes

¹ This program is not required to be audited per flexibility provisions in SBx3 4.

² The number of procedures to be performed was reduced per flexibility provisions in SBx3 4. Section 19825 procedures (e) and (g) were not performed.

³ The number of procedures to be performed was reduced per flexibility provisions in SBx3 4. Section 19828.3 procedures (b), (c), and (e) were not performed.

We did not perform testing for continuation education because the continuation education ADA was under the level that requires testing.

Based on our audit, we found that, for the items tested, the District complied with the State laws and regulations referred to above, except as described in the Findings and Recommendations section of this report. Further, based on our examination, for items not tested, nothing came to our attention to indicate that the District had not complied with the State laws and regulations.

This report is intended solely for the information and use of the Board of Trustees, management, State Controller's Office, Department of Finance, Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Robertson & Associates, CPA's

Lakeport, California
January 12, 2010

FINDINGS AND RECOMMENDATIONS SECTION

CENTER JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

unqualified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiencies identified that are not
 considered to be material weaknesses?

 X Yes _____ None

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

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

unqualified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiencies identified that are not
 considered to be material weaknesses?

_____ Yes X None

Any audit findings disclosed that are required to be
 reported in accordance with Circular A-133,
 Section .510(a)

_____ Yes X No

Identification of major program

CFDA Number
84.027
84.027A
84.173

Name of Federal Program or Cluster
Special Education Cluster

Dollar threshold used to distinguish between Type A
 and Type B programs:

\$ 300,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

State Awards

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

unqualified

Internal control over financial reporting:

Material weakness identified?

_____ Yes X No

Significant deficiencies identified that are not
 considered to be material weaknesses?

_____ Yes X None

CENTER JOINT UNIFIED SCHOOL DISTRICT
FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Section II - Financial Statement Findings

2009-1 Investments / State Code 30000

Condition

The District did not completely record bond proceeds held in investments or record the investment at fair value.

Effect

The District's Building Fund was understated by \$215,965 prior to an audit adjustment to record the change in fair value. Investments were recorded as cash with fiscal agent.

Cause

The District does not have procedures to reconcile the investments at year end to the investment portfolio statements.

Criteria

Governmental Accounting Standards Board (GASB) Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, establishes accounting and reporting standards for certain investments held by governmental entities, including school districts and county offices of education. GASB Statement 31 requires school districts and county offices to report their investments at fair value on the balance sheet.

Recommendation

The District should establish and follow procedures to reconcile the investments at year end to the investment portfolio statements and properly record them as investments at fair value.

Corrective Action Plan

The District acknowledges that the cash held with fiscal agent in our Building Fund was not completely recorded. This was an oversight in the closing process. The normal procedure is to follow the Year-End Closing Checklist provided by the County office. A final check of that list would have prevented the oversight. Future closings will include that final check.

CENTER JOINT UNIFIED SCHOOL DISTRICT
FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

2009-2 Accounts Payable / State Code 30000

Condition

The District maintains several locally defined object account codes for accounts payable that were not reconciled at year end.

Effect

While we were able to determine that the total reported for accounts payable was not materially misstated, it is not clear in the General Ledger what payables are outstanding at a given time. Several accounts payable object codes carry negative balances.

Cause

The District does not have procedures to ensure that payables are cleared when paid from the same object account as they were established and the District does not have year-end procedures to reconcile the various accounts payable object accounts to their appropriate balance.

Criteria

Per CSAM, "an LEA may create its own unique locally defined codes and definitions to reflect accounting detail not covered by required or optional codes." An account is the device used to classify and summarize the full effects of financial transactions.

Recommendation

The District should establish and follow procedures to ensure payables are cleared in the same object account code as set up and should establish year-end procedures to reconcile the various accounts payable object accounts to their appropriate balances. The District should also consider the cost-benefit relationship to maintaining all the locally defined object account codes it currently has.

Corrective Action Plan

The District does have procedures to close out all accounts payable object codes at year end. The majority of the codes are in the area of payroll and the associated taxes that accompany monthly payroll transactions. The payables were reconciled in all but the zero resource. This was in inadvertent oversight. Closing the 2008/2009 fiscal year had many new steps and processes. As with the previous recommendation, a final check of the Year-End Closing Checklist provided by the County office would have prevented this occurrence. Future closing will include that final check.

CENTER JOINT UNIFIED SCHOOL DISTRICT
FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

2009-3 Net OPEB Obligation / State Code 30000

Condition

The District did not properly calculate the Net OPEB Obligation or adequately account for the components used to calculate it.

Effect

The District under calculated the Net OPEB Obligation by \$282,395.

Cause

The District did not follow GASB 45 for the calculation of the Net OPEB Obligation. The District does not properly account for OPEB Premiums by way of using objects 3701 and 3702 or by allocating the expenditure over total salaries or total full-time equivalents. The District does not track or reconcile the implicit rate subsidy for retirees, both those whose premiums are paid in full by the district and those who reimburse for their premiums.

Criteria

GASB Statement 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 45) clarifies accounting and reporting requirements. This is simplified in the California School Accounting Manual (CSAM), specifically; Procedure 785 Postemployment Benefits Other Than Pensions (OPEB).

Recommendation

The District should follow GASB 45 and the CSAM by properly calculating the Net OPEB Obligation and adequately accounting for the components used to calculate it. Additionally, the District should ensure they are, 1) abiding by GASB 45 in regards to charging OPEB to restricted programs, 2) and ensure they are following CSAM for recording and abating OPEB costs for retirees who reimburse the District for their blended share of the premium.

Corrective Action Plan

Fiscal year 2008/2009 was the first year that reporting the OPEB obligation was required. Previous to this the District reported the liability on a pay-as-you-go method. The cost for medical benefits is the same for our retirees as it is for our active employees. A rate subsidy that was blended into our monthly premium under the old method was not a consideration. The District does not choose to charge all restricted programs so as to provide our students with the full benefit of those restricted funds. Rather, the General Fund unrestricted dollars are used. While the District was hoping for hands-on guidance from our auditors for this first calculation, we take responsibility for its proper calculation. Future calculations will include using CSAM's Procedure 785 for the correct actions to take.

CENTER JOINT UNIFIED SCHOOL DISTRICT
FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Section III - Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards or programs.

Section IV - State Award Findings and Questioned Costs

There were no findings or questioned costs relative to state awards or programs.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

A Corrective Action Plan is not available and has not been submitted with the audited financial statements. If required, the District will prepare its Corrective Action Plan and will submit it to all recipients of the audit report within sixty days of the issue date of the report.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation, If Not Implemented</u>
2008-1 The Board of Trustees should formally designate Special Reserve for Other Than Capital Outlay Projects Fund balance for the deficit in the Capital Facilities Fund.	Implemented	
2008-2 The District should establish and follow adequate policies and procedures to reconcile capital outlay expenditures and to reconcile its capital asset inventory to its financial reporting.	Implemented	

Center Joint Unified School District

AGENDA REQUEST FOR:

Dept./Site: Business Department

Date: 03/03/10

Action Item X

To: Board of Trustees

Information Item

From: Jeanne Bess *JB*
Director of Fiscal Services

Attached Page

SUBJECT:

**Certification of Corrective Action
2008/09 Audit Findings**

Corrective action has been implemented and will be used in the ensuing years for the three audit findings that were included in the 2008/09 Audit. Recording investments completely, accounts payable reconciliation, and the Other Post Employment Benefit calculation are the specified findings. All corrective actions are in place and will be utilized in the future.

Recommendation: That the Board grant certification of the corrective action described.

2008-09 AUDIT FINDING CORRECTIVE ACTION

DISTRICT: Center Unified School District

FINDING CATEGORY/NUMBER: Internal Control - #30000

FINDING: Investments **PAGE:** 69

Describe below specific corrective action used in resolving audit finding:

Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding: i.e. copies of amended reports, corrective action plans, written procedures, agendas of staff inservices, etc.

Attach all pertinent documentation. No. of attachments for this finding:

The District acknowledges that the cash held with fiscal agent in our Building Fund was not completely recorded to include interest earned on Bond funds that were held with the fiscal agent. Monthly interest statements are received for money held by a fiscal agent: in this case, the Sacramento County Treasurer's office. This was an oversight in the closing process. The normal procedure is to follow the Year-End Closing Checklist provided by the County office. A final check of that list would have prevented the oversight. Future closings will include that final check. The account balance has been corrected to reflect the proper balance. Attached are the account balances and corresponding fiscal agent statement. In addition, the year end closing checklist is included.

FUND :21 BUILDING FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	Used
Beginning balance						
9110 CASH IN COUNTY TREASURY	528,800.25	1,518,812.52	1,518,812.52	0.00	2,047,612.77	
9135 CASH WITH FISCAL AGENT	17,484,226.44	11,742,597.33-	11,742,597.33-	0.00	5,741,629.11	
9200 ACCOUNTS RECEIVABLE	0.00	9,967.00	9,967.00	0.00	9,967.00	
9310 DUE FROM OTHER FUNDS	0.00	2,547,204.67	2,547,204.67	0.00	2,547,204.67	
9500 OTHER CURRENT LIABILITIES	1,531,061.60-	1,531,061.60	1,531,061.60	0.00	0.00	
9509 ACCOUNTS PAYABLE SETUP	0.00	5,372.00-	5,372.00-	0.00	5,372.00-	
9510 ACCOUNTS PAYABLE CURRENT LIAB	0.00	0.00	0.00	0.00	0.00	
9610 DUE TO OTHER FUNDS	44,010.37-	44,010.37	44,010.37	0.00	0.00	
TOTAL Beginning balance	16,437,954.72	6,096,913.17-	6,096,913.17-	0.00	10,341,041.55	
Current year revenue						
8660 INTEREST	10,100.00	19,769.00	19,769.00	0.00	9,669.00-	195.7
TOTAL Current year revenue	10,100.00	19,769.00	19,769.00	0.00	9,669.00-	
*TOTAL Beginning balance + Revenue	16,448,054.72	16,457,723.72	16,457,723.72			*
Expense						
4300 SUPPLIES	0.00	1,159.92	1,159.92	0.00	1,159.92-	N/A
4415 F & E Non-Tech	11,690.00	12,518.95	12,518.95	0.00	828.95-	107.1
5800 OTHER SERVICES & OPERATIONS	675,650.00	236,072.06	236,072.06	0.00	439,577.94	34.9
5804 LEGAL SERVICES	40,300.00	39,086.68	39,086.68	0.00	1,213.32	97.0
6100 SITES & IMPROVEMENT OF SITES	0.00	8,000.00-	8,000.00-	0.00	8,000.00	N/A
6105 Topographical Survey	14,510.00	3,948.44	3,948.44	0.00	10,561.56	27.2
6160 RELOCATABLE CLASSROOMS	58,661.00	58,660.26	58,660.26	0.00	0.74	100.0
6170 SITE CONSTRUCTION	98,400.00	97,983.16	97,983.16	0.00	416.84	99.6
6205 Printing & Distribution	25,770.00	19,758.86	19,758.86	0.00	6,011.14	76.7
6210 ARCHITECT FEES	589,560.00	432,185.10	432,185.10	0.00	157,374.90	73.3
6212 Advertisements & Notices	4,550.00	4,461.74	4,461.74	0.00	88.26	98.1
6214 Hazmat	71,404.00	10,154.00	10,154.00	0.00	61,250.00	14.2
6221 DSA PLAN CHECK FEES	3,100.00	3,870.28	3,870.28	0.00	770.28-	124.8
6222 CDE Plan Check Fee	6,535.00	2,895.86	2,895.86	0.00	3,639.14	44.3
6225 Cty/City/Utility Fees	3,000.00	3,000.00	3,000.00	0.00	0.00	100.0
6226 Other Agencies	1,593.00	1,593.00	1,593.00	0.00	0.00	100.0
6234 Proj Mgmt (Design Phase)	345,000.00	248,244.50	248,244.50	0.00	96,755.50	72.0
6236 Low Voltage Systems	377,640.00	513,325.42	513,325.42	4,110.73	139,796.15-	137.0
6237 Community Outreach	49,105.00	33,105.00	33,105.00	0.00	16,000.00	67.4
6257 RELOCATABLES	160,000.00	159,680.00	159,680.00	0.00	320.00	99.8
6270 General Contractor	13,596,839.00	4,009,606.63	4,009,606.63	0.00	9,587,232.37	29.5
6273 Assistive Listening	1,200.00	1,198.00	1,198.00	0.00	2.00	99.8
6280 CONSTRUCTION TESTING	113,000.00	39,541.89	39,541.89	0.00	73,458.11	35.0
6282 Moving & Storage	20,350.00	18,181.09	18,181.09	0.00	2,168.91	89.3
6290 INSPECTION SERVICES	68,905.00	134,812.82	134,812.82	0.00	65,907.82-	195.7
6422 Tech Equip > \$15,000	39,700.00	39,638.51	39,638.51	0.00	61.49	99.8
TOTAL Expense	16,376,462.00	6,116,682.17	6,116,682.17	4,110.73	10,255,669.10	

FUND :21 BUILDING FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance used
Ending balance					
9790 UNDESIGNATED/UNAPPROPRIATED	100.00-	16,366,462.00	16,366,462.00	0.00	16,366,362.00
9791 BEGINNING FUND BALANCE	16,437,954.72-	0.00	0.00	0.00	16,437,954.72-
TOTAL Ending balance	16,438,054.72-	16,366,462.00	16,366,462.00	0.00	71,592.72-
**Fund balance	71,592.72	10,341,041.55	10,341,041.55		**

CENTER USD GO BONDS, SERIES 2007D
Consolidated Trustee Report
June 1, 2009 to June 30, 2009

BUILDING FUND

CONSTRUCTION	\$4,867,199.17	
INVESTMENT EARNINGS	\$1,091,190.28	
Total		\$5,958,389.45

DEBT SERVICE FUND

INVESTMENT EARNINGS	\$0.00	
REDEMPTION	\$0.00	
Total		\$0.00

REBATE FUND

EXCESS EARNINGS	\$0.00	
INVESTMENT EARNINGS	\$0.00	
Total		\$0.00

Grand Total

\$5,958,389.45

FUND :21 BUILDING FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance	Used
Beginning balance						
9110 CASH IN COUNTY TREASURY	2,047,612.77	827,967.99	827,967.99	0.00	2,875,580.76	
9135 CASH WITH FISCAL AGENT	5,741,629.11	5,530,669.21-	5,530,669.21-	0.00	210,959.90	
9200 ACCOUNTS RECEIVABLE	9,967.00	9,967.00-	9,967.00-	0.00	0.00	
9310 DUE FROM OTHER FUNDS	2,547,204.67	2,547,204.67-	2,547,204.67-	0.00	0.00	
9509 ACCOUNTS PAYABLE SETUP	5,372.00-	5,372.00	5,372.00	0.00	0.00	
9510 ACCOUNTS PAYABLE CURRENT LIAB	0.00	0.00	0.00	0.00	0.00	
9551 EMPLOYER OASDI	0.00	0.00	0.00	0.00	0.00	
9555 EMPLOYER MEDICARE	0.00	0.00	0.00	0.00	0.00	
9557 EMPLOYER SUI	0.00	0.00	0.00	0.00	0.00	
9558 EMPLOYER W/COMP	0.00	0.00	0.00	0.00	0.00	
TOTAL Beginning balance	10,341,041.55	7,254,500.89-	7,254,500.89-	0.00	3,086,540.66	
Current year revenue						
8660 INTEREST	223,530.00	223,435.79	223,435.79	0.00	94.21	100.0
TOTAL Current year revenue	223,530.00	223,435.79	223,435.79	0.00	94.21	
*TOTAL Beginning balance + Revenue	10,564,571.55	10,564,477.34	10,564,477.34			*
Expense						
2299 CLASSIFIED SUPPORT OVERTIME	4,987.00	4,986.18	4,986.18	0.00	0.82	100.0
3202 PERS CLASSIFIED	194.00	0.00	0.00	0.00	194.00	0.0
3302 OASDI CLASSIFIED	300.00	299.21	299.21	0.00	0.79	99.7
3312 MEDICARE CLASSIFIED	70.00	69.98	69.98	0.00	0.02	100.0
3502 SUI CLASSIFIED	15.00	14.95	14.95	0.00	0.05	99.7
3602 WORKERS COMP CLASSIFIED	94.00	93.94	93.94	0.00	0.06	99.9
4300 SUPPLIES	8,077.00	7,253.01	7,253.01	157.76	666.23	91.8
4415 F & E Non-Tech	33,734.00	13,912.24	13,912.24	19,821.73	0.03	100.0
5800 OTHER SERVICES & OPERATIONS	252,859.00	1,968.09	1,968.09	226,334.76	24,556.15	90.3
6100 SITES & IMPROVEMENT OF SITES	21,700.00	21,610.44	21,610.44	0.00	89.56	99.6
6105 Topographical Survey	12,000.00	2,061.98	2,061.98	9,118.02	820.00	93.2
6170 SITE CONSTRUCTION	7,100.00	6,690.80	6,690.80	395.00	14.20	99.8
6205 Printing & Distribution	5,000.00	0.00	0.00	4,671.44	328.56	93.4
6210 ARCHITECT FEES	174,700.00	139,715.37	139,715.37	15,886.57	19,098.06	89.1
6212 Advertisements & Notices	4,800.00	4,749.68	4,749.68	0.00	50.32	99.0
6225 Cty/City/Utility Fees	17,692.00	17,691.64	17,691.64	0.00	0.36	100.0
6226 Other Agencies	754.00	0.00	0.00	754.00	0.00	100.0
6234 Proj Mgmt (Design Phase)	750,555.00	94,474.26	94,474.26	656,080.71	0.03	100.0
6236 Low Voltage Systems	51,302.00	46,248.92	46,248.92	5,052.33	0.75	100.0
6237 Community Outreach	32,000.00	16,000.00	16,000.00	0.00	16,000.00	50.0
6270 General Contractor	8,400,000.00	6,997,397.11	6,997,397.11	1,379,622.99	22,979.90	99.7
6280 CONSTRUCTION TESTING	92,869.00	65,178.88	65,178.88	27,689.73	0.39	100.0
6290 INSPECTION SERVICES	38,000.00	37,520.00	37,520.00	0.00	480.00	98.7
TOTAL Expense	9,908,802.00	7,477,936.68	7,477,936.68	2,345,585.04	85,280.28	

FUND :21 BUILDING FUND

OBJECT	Beg. Balance/ Adjusted Budget	Current Activity	Year to date Activity	Encumbrances	Balance used

Ending balance					
9790 UNDESIGNATED/UNAPPROPRIATED	0.00	9,215,191.00	9,215,191.00	0.00	9,215,191.00
9791 BEGINNING FUND BALANCE	10,341,041.55-	0.00	0.00	0.00	10,341,041.55-
TOTAL Ending balance	10,341,041.55-	9,215,191.00	9,215,191.00	0.00	1,125,850.55-
**Fund balance	655,769.55	3,086,540.66	3,086,540.66		**

CENTER USD GO BONDS, SERIES 2007D
Consolidated Trustee Report
December 1, 2009 to December 31, 2009

BUILDING FUND		
CONSTRUCTION	\$0.00	
INVESTMENT EARNINGS	\$210,959.90	
Total	<u> </u>	\$210,959.90
DEBT SERVICE FUND		
INVESTMENT EARNINGS	\$0.00	
REDEMPTION	\$0.00	
Total	<u> </u>	\$0.00
REBATE FUND		
EXCESS EARNINGS	\$0.00	
INVESTMENT EARNINGS	\$0.00	
Total	<u> </u>	\$0.00
Grand Total		<u>\$210,959.90</u>

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
Pre-Closing			
1 Establish Year End Closing Calendar which includes: cutoff date for submission of purchase requisitions date of physical inventory date for close-out of petty cash funds final date for warehouse distributions date for submission of reimbursement claims date for running the open PO listing to determine which POs need to be accrued vs canceled. incorporate all SCOE deadlines	_____	_____	_____
2 Review prior year audit report and Unaudited Actuals Do prior year ending fund balances agree between the two reports? Ensure that all audit adjustments were posted	_____	_____	_____
3 Run a pre-closing, preliminary general ledger for all funds Determine that the beginning balances agree with the final balances from prior year Review to be sure all prior year accruals have been cleared for: Accounts Receivable Accounts Payable Deferred Revenue Review the balance sheet for all funds to look for potential problems	_____	_____	_____
4 Run Financial Activity Reports of all 6000 object codes and all 8500 function codes to review all items that the SACS software will automatically capitalize. Prepare journal entries for items that are not capital assets.	_____	_____	_____
Closing (all funds):			
1 CASH: Prepare and review the Cash in County Treasury reconciliation Prepare reconciliations for other cash accounts as of June 30: petty cash cash in bank revolving cash cafeteria cash student body cash Prepare and post any required adjusting entries Count all cash on hand as of June 30; make required entries	_____	_____	_____

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
2 CASH WITH FISCAL AGENT - TRANS: Reconcile TRANS statement; post adjustment to cash, interest and liability	_____	_____	_____
3 CASH WITH FISCAL AGENT - DEBT (COPs/BONDS) Reconcile trustee statements; post adjustments to reflect activity	_____	_____	_____
4 INVENTORY: Count all inventory as of June 30 Prepare and post adjustment to general ledger to agree with actual counts	_____	_____	_____
5 PREPAID EXPENDITURES/OTHER ASSETS: Review activity in prepare account; post adjustments as needed	_____	_____	_____
6 ACCOUNTS PAYABLE/ACCRUED LIABILITIES: Prepare and post adjusting entries for the following: Vendors: accrue any invoices paid or payable in July and August for work performed or services rendered prior to June 30 Review open POs to ensure that all commitmenets are accounted for Payroll: accrue any payrolls paid or payable in July and August for work performed prior to June 30 Benefits: accrue any benefits related to payroll as of June 30 Utilities: accrue any invoices paid in July and August for utilities received prior to June 30 Legal: accrue amounts for legal claims which can be estimated and are probable Comp Absences: accrue amount for vacation accumulated as of June 30	_____	_____	_____
7 INTERFUND TRANSACTIONS: Review Form SIAA for interfund transfers Prepare schedule identifying the reasons for each interfund transfer Review Form SIAA for interfund due to/from balances Prepare schedule identifying the funds associated with due to/due from Review Accounts Receivable and Accounts Payable details for interfund transactions. Make necessary adjustments to reclassify these interfund transactions Post Indirect Costs to all appropriate categorical programs	_____	_____	_____

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
8 REVENUE ACCOUNTS:			
Prepare For, RL. Prepare and post adjustment for related Accounts Receivable or Payable	_____	_____	_____
Prepare Form CAT for Categorical Revenue accounts:			
Identify all revenue accounts to be included on the Form CAT. Ensure that all Federal programs from all fund are included; State categorical programs should also be included	_____	_____	_____
Obtain copies of all grant/award letters for each program	_____	_____	_____
Identify prior year carryovers (deferred revenue or unspent p/y revenue)	_____	_____	_____
Verify cash received for each program. Separate current year funds from prior year funds	_____	_____	_____
Verify current year expenditures for each program	_____	_____	_____
Calculate current year revenue, A/R, A/P and Deferred Revenue	_____	_____	_____
Prepare and post adjusting entries	_____	_____	_____
Review General Ledger for all other revenue accounts and verify (interest, lottery, Developer Fees, use fees, other local revenues)	_____	_____	_____
9 ACCOUNTS RECEIVABLE:			
Reverse prior year accruals. Determine whether prior year receivables have been collected. If prior year receivables have not been collected, evaluate for collectibility	_____	_____	_____
Prepare and post adjustments for revenue accounts, based on Revenue procedures, above	_____	_____	_____
Determine if accounts receivable are required for any outstanding billings/invoices such as: facilities use, rents or leases, developer fees, cafeteria fees, transportation fees, other unpaid fees, etc	_____	_____	_____
10 DEFERRED REVENUE			
Prepare and post adjustments for deferred revenue accounts based on the Form CAT procedures. Be sure to exclude the new Tier III categoricals that were previously Def Rev or entitlement programs	_____	_____	_____
11 FUND BALANCES			
Current year beginning balances should agree with prior year ending balances (all funds)	_____	_____	_____
Review Restricted/Unrestricted/Designated classifications	_____	_____	_____

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
12 LONG-TERM LIABILITIES (for GASB 34)			
Prepare Form DEBT			
Identify each type of liability to be included (from prior year audit report)	_____	_____	_____
Beginning balances for each liability item should agree with prior year ending balance per audit report	_____	_____	_____
Verify all new additions to liabilities (new COPs or bond issuances)	_____	_____	_____
Verify all principal repayments of liabilities - principal and interest should be accounted for separately.	_____	_____	_____
13 CAPITAL (FIXED) ASSETS (for GASB 34)			
Prepare Form ASSET			
Beginning balance for each category of asset should agree with prior year ending balance per audit report	_____	_____	_____
Additions/deletions to capital assets per general ledger should agree with physical inventory records	_____	_____	_____
Agree activity in the work-in-progress category to District records	_____	_____	_____
Calculate current year depreciation from District records	_____	_____	_____
OTHER FUNDS			
Cafeteria:			
If the district is involved in the Meals for Needy program and chooses to transfer this revenue to the Cafeteria Fund, prepare and post the entries			
Determine if donated commodities have been properly accounted for	_____	_____	_____
Prepare and post the accrual for the remaining reimbursements from the Federal and State child nutrition program	_____	_____	_____
Deferred Maintenance Fund:			
Prepare and post the entry for the district's match and contribution to the Deferred Maintenance Fund, if choose to do so	_____	_____	_____
Prepare and post the entry for ht estate apportionment for deferred maintenance (post accrual in General Fund, and post due to/from to DM Fund, if choose to do so)	_____	_____	_____
Bond Interest and Redemption Fund:			
Receive reports from the County Treasurer/Auditor for inclusion in the SACS software. Reconcile debt payments to Form DEBT	_____	_____	_____
15 MD&A			
Determine the structure and format for the Management Discussion and Analysis in advance of when the MD&A can be prepared. Complete the document before the auditors are completed with field work.	_____	_____	_____

2008-09 AUDIT FINDING CORRECTIVE ACTION

DISTRICT: Center Unified School District

FINDING CATEGORY/NUMBER: Internal Control - #30000

FINDING: Accounts Payable **PAGE:** 70

Describe below specific corrective action used in resolving audit finding:

Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding: i.e. copies of amended reports, corrective action plans, written procedures, agendas of staff inservices, etc.

Attach all pertinent documentation. No. of attachments for this finding:

The District does have procedures to close out all accounts payable object codes at year end. The majority of the codes are in the area of payroll taxes that accompany monthly payroll transactions. The payables were reconciled in all but the zero resource. This was in inadvertent oversight. Closing the 2008/09 fiscal year had many new steps and processes. As with the previous recommendation, a final check of the Year-End Closing Checklist provided by the County office would have prevented this occurrence. Future closing will include that final check with another member of the accounting staff to ensure the completion of all steps in the process.

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
<u>Pre-Closing</u>			
1 Establish Year End Closing Calendar which includes: cutoff date for submission of purchase requisitions date of physical inventory date for close-out of petty cash funds final date for warehouse distributions date for submission of reimbursement claims date for running the open PO listing to determine which POs need to be accrued vs canceled. incorporate all SCOE deadlines	_____	_____	_____
2 Review prior year audit report and Unaudited Actuals Do prior year ending fund balances agree between the two reports? Ensure that all audit adjustments were posted	_____	_____	_____
3 Run a pre-closing, preliminary general ledger for all funds Determine that the beginning balances agree with the final balances from prior year Review to be sure all prior year accruals have been cleared for: Accounts Receivable Accounts Payable Deferred Revenue Review the balance sheet for all funds to look for potential problems Run Financial Activity Reports of all 6000 object codes and all 8500 function codes to review all items that the SACS	_____	_____	_____
4 software will automatically capitalize. Prepare journal entries for items that are not capital assets.	_____	_____	_____
<u>Closing (all funds):</u>			
1 CASH:			
Prepare and review the Cash in County Treasury reconciliation	_____	_____	_____
Prepare reconciliations for other cash accounts as of June 30:			
petty cash	_____	_____	_____
cash in bank	_____	_____	_____
revolving cash	_____	_____	_____
cafeteria cash	_____	_____	_____
student body cash	_____	_____	_____
Prepare and post any required adjusting entries	_____	_____	_____
Count all cash on hand as of June 30; make required entries	_____	_____	_____

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
2 CASH WITH FISCAL AGENT - TRANS: Reconcile TRANS statement; post adjustment to cash, interest and liability	_____	_____	_____
3 CASH WITH FISCAL AGENT - DEBT (COPs/BONDS) Reconcile trustee statements; post adjustments to reflect activity	_____	_____	_____
4 INVENTORY: Count all inventory as of June 30 Prepare and post adjustment to general ledger to agree with actual counts	_____ _____	_____ _____	_____ _____
5 PREPAID EXPENDITURES/OTHER ASSETS: Review activity in prepare account; post adjustments as needed	_____	_____	_____
6 ACCOUNTS PAYABLE/ACCRUED LIABILITIES: Prepare and post adjusting entries for the following: Vendors: accrue any invoices paid or payable in July and August for work performed or services rendered prior to June 30 Review open POs to ensure that all commitments are accounted for Payroll: accrue any payrolls paid or payable in July and August for work performed prior to June 30 Benefits: accrue any benefits related to payroll as of June 30 Utilities: accrue any invoices paid in July and August for utilities received prior to June 30 Legal: accrue amounts for legal claims which can be estimated and are probable Comp Absences: accrue amount for vacation accumulated as of June 30	_____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____
7 INTERFUND TRANSACTIONS: Review Form SIAA for interfund transfers Prepare schedule identifying the reasons for each interfund transfer Review Form SIAA for interfund due to/from balances Prepare schedule identifying the funds associated with due to/due from Review Accounts Receivable and Accounts Payable details for interfund transactions. Make necessary adjustments to reclassify these interfund transactions Post Indirect Costs to all appropriate categorical programs	_____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
8 REVENUE ACCOUNTS:			
Prepare For, RL. Prepare and post adjustment for related Accounts Receivable or Payable	_____	_____	_____
Prepare Form CAT for Categorical Revenue accounts:			
Identify all revenue accounts to be included on the Form CAT. Ensure that all Federal prorams from all fund are included; State categorical programs should also be included	_____	_____	_____
Obtain copies of all grant/award letters for each program	_____	_____	_____
Identify prior year carryovers (deferred revenue or unspent p/y revenue)	_____	_____	_____
Verify cash received for each program. Separate current year funds form prior year funds	_____	_____	_____
Verify current year expenditures for each program	_____	_____	_____
Calculate current year revenue, A/R, A/P and Deferred Revenue	_____	_____	_____
Prepare and post adjusting entries	_____	_____	_____
Review General Ledger for all other revenue accounts and verify (interest, lottery, Developer Fees, use fees, other local revenues)	_____	_____	_____
9 ACCOUNTS RECEIVABLE:			
Reverse prior year accruals. Determine whether prior year receivables have been collected. If prior year receivables have not been collected, evaluate for collectibility	_____	_____	_____
Prepare and post adjustments for revenue accounts, based on Revenue procedures, above	_____	_____	_____
Determine if accounts receivable are required for any outstanding billings/invoices such as: facilities use, rents or leases, developer fees, cafeteria fees, transportation fees, other unpaid fees, etc	_____	_____	_____
10 DEFERRED REVENUE			
Prepare and post adjustments for deferred revenue accounts based on the Form CAT procedures. Be sure to exclude the new Tier III categoricals that were previously Def Rev or entitlement programs	_____	_____	_____
11 FUND BALANCES			
Current year beginning balances should agree with prior year ending balances (all funds)	_____	_____	_____
Review Restricted/Unrestricted/Designated classifications	_____	_____	_____

Year-End Closing Checklist

Year End Closing Procedure	Resp Person	Due Date	Date Completed
12 LONG-TERM LIABILITIES (for GASB 34)			
Prepare Form DEBT			
Identify each type of liability to be included (from prior year audit report)			
Beginning balances for each liability item should agree with prior year ending balance per audit report			
Verify all new additions to liabilities (new COPs or bond issuances)			
Verify all principal repayments of liabilities - principal and interest should be accounted for separately.			
13 CAPITAL (FIXED) ASSETS (for GASB 34)			
Prepare Form ASSET			
Beginning balance for each category of asset should agree with prior year ending balance per audit report			
Additions/deletions to capital assets per general ledger should agree with physical inventory records			
Agree activity in the work-in-progress category to District records			
Calculate current year depreciation from District records			
OTHER FUNDS			
Cafeteria:			
If the district is involved in the Meals for Needy program and chooses to transfer this revenue to the Cafeteria Fund, prepare and post the entries			
Determine if donated commodities have been properly accounted for			
Prepare and post the accrual for the remaining reimbursements from the Federal and State child nutrition program			
Deferred Maintenance Fund:			
Prepare and post the entry for the district's match and contribution to the Deferred Maintenance Fund, if choose to do so			
Prepare and post the entry for ht estate apportionment for deferred maintenance (post accrual in General Fund, and post due to/from to DM Fund, if choose to do so)			
Bond Interest and Redemption Fund:			
Receive reports from the County Treasurer/Auditor for inclusion in the SACS software. Reconcile debt payments to Form DEBT			
15 MD&A			
Determine the structure and format for the Management Discussion and Analysis in advance of when the MD&A can be prepared. Complete the document before the auditors are completed with field work.			

2008-09 AUDIT FINDING CORRECTIVE ACTION

DISTRICT: Center Unified School District

FINDING CATEGORY/NUMBER: Internal Control - #30000

FINDING: Net OPEB Obligation **PAGE:** 71

Describe below specific corrective action used in resolving audit finding:

Specifically address each individual item within the finding. Be certain that your responses are clear and concise. You will need to provide all documentation which supports the specific action taken toward resolving the finding: i.e. copies of amended reports, corrective action plans, written procedures, agendas of staff inservices, etc.

Attach all pertinent documentation. No. of attachments for this finding:

Fiscal year 2008/09 was the first year that reporting the OPEB obligation was required. Previous to this, the District reported the liability on a pay-as-you-go method. The cost for medical benefits is the same for our retirees as it is for our active employees. A rate subsidy that was blended into our monthly premium under the old method was not a consideration. In addition, the District does not choose to charge all restricted programs a share of the OPEB cost so as to provide our students with the full benefit of those restricted funds. Rather, the general fund unrestricted dollars are used. While the District was hoping for hands-on guidance from our auditors for this first calculation, we take responsibility for its proper calculation. Future calculations will include using California School Accounting Manual's Procedure 785 for the correct actions to take.

Postemployment benefits are benefits that employees earn during employment but take after employment has ended. They are part of the total compensation offered by employers to attract and retain the services of qualified employees. The most common example of postemployment benefits other than pensions (OPEB) is retiree health care.

This procedure discusses accounting standards relating to OPEB, matters relating to administration of federal and state categorical programs, and accounting for OPEB in the standardized account code structure (SACS). Additional information on implementation of OPEB accounting standards, effective dates, transition, and fiscal solvency issues can be found in CDE's letter of February 26, 2007, available on the CDE Web site at www.cde.ca.gov/fg/uc/co.

To ensure an understanding of the OPEB concepts discussed in this procedure, local educational agencies (LEAs) are encouraged to first review the definitions of key terms provided on page 785-29. For an in-depth understanding of OPEB accounting standards, LEAs should review Governmental Accounting Standards Board (GASB) Statements 45 and 43.

Definition of OPEB

OPEB includes any postemployment medical, dental, vision, and prescription benefits, whether administered through a defined benefit pension plan or separately. OPEB also includes any other nonpension and nonhealth care postemployment benefits that are administered outside a pension plan, such as life insurance, disability, long-term care, and legal services. OPEB refers to benefits for any former employees, not only retirees, including former employees on permanent disability.

OPEB does not include pension benefits or other nonhealth care postemployment benefits that are administered through a pension plan, or cash payments to retirees that may be used at the retiree's option to pay employee health care premiums. It does not include termination benefits such as retirement incentives unless the incentives involve changes to existing OPEB obligations. Generally, retirement incentives are considered inducements to terminate employment rather than compensation for employment.

Financial Reporting Requirements

The accounting standards by which governmental employers report their costs and obligations relating to OPEB are contained in GASB Statement 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (GASB 45), and the related GASB Statement 43, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (GASB 43). LEAs that offer OPEB apply GASB 45, and established OPEB plan entities apply GASB 43.

GASB 45 requires that governmental employers recognize their accrual-basis costs and obligations relating to OPEB systematically over the eligible employees' years of service in the same manner as they do for pensions. GASB 45 does not require that OPEB obligations be funded.

In accrual-basis financial statements (government-wide statements, proprietary fund statements, and fiduciary fund statements), LEAs recognize OPEB expense equal to their accrual-basis annual OPEB cost, and a liability (or asset) known as the net OPEB obligation for the cumulative difference between their annual OPEB costs and amounts actually contributed. The net OPEB obligation is calculated from the date that the LEA implemented GASB 45. The net OPEB obligation begins at zero unless the LEA elected to recognize a liability retroactively at transition.

In modified accrual-basis financial statements (governmental fund statements), LEAs recognize OPEB expenditures to the extent of amounts actually funded, including any current liabilities (amounts expected to be liquidated with expendable available resources). LEAs do not recognize unfunded accrual-basis OPEB costs or long-term OPEB obligations in governmental fund statements.

Where an LEA's OPEB expenditures in governmental funds are not equal to its accrual-basis OPEB cost, a conversion entry is necessary when the government-wide statements are prepared.

In the notes to the financial statements, LEAs provide disclosures and required supplementary information (RSI) for each plan in which they participate. RSI includes a schedule of funding progress and a schedule of employer contributions. The schedule of funding progress compares the actuarial value of plan assets (AVA) with the actuarial accrued liability (AAL) and reflects any unfunded actuarial accrued liability (UAAL). The

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

schedule of employer contributions shows the LEA's annual required contributions and the percentage contributed.

Disclosures for more than one plan should be combined in a manner that avoids unnecessary duplication. LEAs need not present RSI if the OPEB plan issues its own separate financial statements or if the OPEB plan is included in the financial statements of another entity.

Because the AAL and the UAAL are actuarial liabilities, not accounting liabilities, both are disclosed in the notes to the financial statements, but neither is recognized in the financial statements. LEAs that fully fund their annual required contributions for OPEB each year thus report no OPEB liability in their financial statements, no matter how large their UAAL.

GASB 45 applies to any LEA that offers OPEB, regardless of how the OPEB are financed and regardless if OPEB are offered for only a limited period after employment ends, such as to age 65. GASB 45 applies to OPEB benefits administered through a defined benefit pension plan. It also applies to OPEB for retirees who pay for their own benefits but who pay a blended plan rate rather than an age-adjusted premium; the resulting implicit rate subsidy must be measured and reported as OPEB. Implicit rate subsidy is discussed on page 785-14.

OPEB Cost and Annual Required Contributions

The basic approach for measuring OPEB costs is to project the future cash outflows that will be needed to fund benefits based on the substantive plan (the terms of the existing plan as understood by the employer and members), discount those future cash flows to their present value, and allocate that present value to specific years of employee service. This approach is similar to how pension systems such as STRS and PERS calculate rates for pension contributions.

There are three situations in which no special calculation of OPEB cost is required, although the other provisions of Statements 43 and 45 still apply. These are defined contribution OPEB plans, insured defined benefit OPEB plans, and cost-sharing OPEB plans established as a trust or similar arrangement. In these three situations, the required contribution or premium is used as the measure of OPEB cost. As most LEAs do not have these types of plans, this procedure does not address them.

Annual Required Contributions

An annual required contribution, known as the ARC, is calculated periodically to estimate the amount necessary to fund the anticipated OPEB obligation. The ARC is also the basis for measurement of annual OPEB cost.

The ARC has two components: the normal cost relating to the current period, and the amortization of any unfunded liability for past service over a prescribed time period (see Amortization Period on page 785-6). The ARC is the actuarially determined level of employer contribution that would be necessary on a sustained, ongoing basis to meet OPEB obligations as they come due and to amortize any unfunded liability over a period not to exceed 30 years.

Where an employer fully contributes its ARC each year, annual OPEB cost is equal to the ARC. Where an employer does not fully contribute its ARC and a net OPEB obligation is created, or where an employer elected to recognize a liability at the time that it implemented GASB 45, the calculation of annual OPEB cost becomes more complicated.

Calculation of Annual OPEB Cost

Annual OPEB cost is the accrual-basis measure of the periodic cost of offering OPEB. It is the cost that is recognized in accrual-basis financial statements, regardless of amounts actually funded.

Normally, the ARC serves as the measure of annual OPEB cost. However, where a net OPEB obligation exists, the calculation of annual OPEB cost becomes more complicated because ARCs calculated in subsequent valuations include an amount for amortization of the past contribution deficiencies. Where a net OPEB obligation exists, the ARC must be adjusted in two ways before it can serve as a measure of OPEB cost:

- OPEB cost must be **increased** to reflect lost interest earnings on amounts not contributed, and
- OPEB cost must be **decreased** by amounts included in the subsequent calculation of the ARC to recapture, or amortize, the prior contribution deficiency. This second adjustment only becomes necessary once a subsequent valuation is performed.

Annual OPEB cost thus derives from, but is not necessarily equal to, the ARC. If these adjustments were not made, annual OPEB cost and the net

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

OPEB obligation would be overstated by the amounts previously recognized in annual OPEB cost.

For example:

ARC in Year 1 = \$7,000
ARC in Year 2 = \$7,500
ARC in Year 3 = \$7,859

In Year 1, the employer fully contributes its ARC. There is no net OPEB obligation, so the ARC in Year 2 (\$7,500) is the measure of OPEB cost in Year 2.

In Year 2, the employer contributes only \$2,500, creating a net OPEB obligation of \$5,000. Prior to the creation of the net OPEB obligation, the ARC for Year 3 (\$7,859) would have served as the measure of OPEB cost, but the existence of the net OPEB obligation necessitates two adjustments.

1. OPEB cost must be increased for the lost interest earnings on the amount not contributed:

Net OPEB Obligation	\$5,000
Interest rate assumption	x .055
Increase to OPEB cost	\$ 275

2. Once a subsequent valuation is performed, OPEB cost must be decreased for the amount included in the subsequent calculation of the ARC for recapture of the prior contribution deficiency. The amortization factor used in the actuarial valuation to calculate the subsequent ARC is used for this adjustment (13.91 in this example).

Net OPEB Obligation	\$5,000
Amortization factor	÷ 13.91
Decrease to OPEB cost	\$ 359

Annual OPEB cost thus differs from the ARC:

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

ARC	\$7,859
Increase for lost interest earnings	275
Decrease for portion of the ARC representing recapture, or amortization, of the prior contribution deficiency	(359)
OPEB cost	\$7,775

These two adjustments prevent accrual-basis OPEB costs that were recognized previously from being recognized again.

Fully funding the ARC in subsequent years would systematically eliminate the net OPEB obligation:

Employer's contribution based on ARC	\$7,859
OPEB cost	(7,775)
Reduction of net OPEB obligation	\$ 84

Amortization Period

The maximum period for amortization of the UAAL is 30 years. Within certain parameters, employers may use shorter periods if they wish.

GASB 45 allows either a closed or an open amortization period for amortization of the UAAL. CDE suggests that an open amortization period is appropriate for that portion of the UAAL arising from actuarial gains or losses, but that a closed amortization period is more prudent for portions of the UAAL arising from past underfunding of OPEB obligations or from increases in the level of benefits offered, because it takes substantially longer to amortize a liability using an open amortization period rather than a closed amortization period. However, the size of the liability and the implications for future solvency should be considered when it is time to choose which type of amortization to use.

Employer Contributions Defined

For purposes of calculating OPEB cost, employer contributions for OPEB are defined as any of the following irrevocable payments to outside parties:

- Payments of benefits to or on behalf of retirees or beneficiaries.
- Premium payments to an insurer (including any implicit rate subsidy).

- Irrevocable transfers of resources to a trust or equivalent arrangement in which plan assets are dedicated to providing benefits to retirees and their beneficiaries in accordance with the terms of the plan and are legally protected from creditors of the employer(s) or plan administrator.

GASB 45 specifically precludes counting the following revocable actions as contributions:

- Designations of net assets of a governmental or proprietary fund to be used for OPEB.
- Internal transfers of assets to a separate governmental or proprietary fund for the same purpose.

These actions are regarded as earmarking of employer assets to reflect the employer's current intent to apply these assets to finance the cost of benefits at some time in the future and thus do not qualify as contributions. Consequently, even if an LEA earmarks an amount equal to its ARC each year, the LEA will report a net OPEB obligation in its accrual-basis financial statements. The liability will be offset by the earmarked assets, but both the liability and the asset are reported; the two are not netted.

Valuations

Although GASB 45 and GASB 43 are accounting standards, they require a significant number of actuarial calculations on which accounting entries and disclosures are based. LEAs must obtain a valuation of their OPEB obligations either every two or every three years, depending on the size of their plans.

LEAs with fewer than 100 plan members may use an alternative measurement method that does not require the services of an actuary. This nonactuarial method takes the same basic approach used in an actuarial validation but allows for certain simplified assumptions.

Frequency of Valuations

The required frequency of valuations depends on the number of members in the plan. Membership means eligible employees in active service, terminated employees who have accumulated benefits but are not yet receiving them, and retirees and beneficiaries currently receiving benefits. A retired employee (or beneficiary) and a covered spouse or other dependent are counted as a single plan member for this purpose.

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

Total Plan Membership	Required Frequency
200 or more	Every two years
Fewer than 200 (including plans of fewer than 100 using the alternative measurement method)	Every three years

A new valuation is required sooner if significant changes affect the results of the valuation. Significant changes include changes in benefit provisions, such as the employer enhancing or curtailing benefits; changes in the covered population, such as the employer limiting or expanding eligibility; and other factors that impact long-term assumptions. Short-term investment fluctuations or differences between assumed and actual experience in a given year are not considered significant changes for this purpose.

A valuation is required for each plan. A plan might have different classes of members with different eligibility requirements and different benefit structures, but if plan assets can legally be used to pay benefits for any of the members, it is one plan for purposes of financial reporting. Where plan assets can be used to pay benefits only for certain members, there is more than one plan for purposes of financial reporting.

Timing of Valuations

The valuation date must be no earlier than 24 months before the start of the first year covered by the valuation. The valuation date need not be the same as the financial reporting date, but it should be approximately the same each valuation year. When scheduling a valuation, LEAs should allow sufficient turnaround time for the actuary to perform the valuation and sufficient lead time to include the resulting ARC in the coming year's budget if the LEA plans to do so.

Charging OPEB to Programs

In developing the guidance in this procedure, CDE consulted extensively with the United States Department of Education (ED) regarding the allowability of OPEB costs to federal programs. The following guidance represents the resulting agreements between the ED and CDE. This guidance applies to state and local programs as well.

"Funded" Defined

The ED emphasizes that to be allowable charges to federal programs, OPEB costs must be funded. Accrual-basis costs that are not actually funded are not allowable.

In contrast to the requirements of GASB 45, the ED does not require that funded amounts be contributed to an irrevocable trust, as long as the amounts funded can be used only for providing postemployment benefits to retirees and other beneficiaries. For example, where an LEA self-insures for OPEB benefits, self-insured OPEB premiums are allowable charges to federal programs. Procedure 775 contains guidance relating to self-insurance activities.

Interfund transfers and designations of fund balances are not expenditures for purposes of generally accepted accounting principles (GAAP) and are not allowable charges to programs.

Underlying Principles for Allowability of OPEB Costs to Federal Programs

Federal cost principles generally provide that costs that can be identified specifically with a particular program objective are allowable as direct costs of federal awards. Compensation of employees for time devoted specifically to a federal award is an allowable direct cost. Except as provided below, OPEB expenditures relating to eligible active employees should therefore be direct-charged to the program(s) in which the employee works, along with the employees' salary and other fringe benefits.

By contrast, OPEB expenditures relating to already retired employees represent costs that were not funded during the employees' years of service and that cannot be identified with any program objective now. These costs are simply overhead; that is, they are an obligation for which the LEA is liable but from which current programs derive no direct benefit. The ED agrees that federal programs may absorb a share of OPEB costs relating to retirees only if the costs are allocated to all activities, much like indirect costs, and only if the allocation base is as broad as possible.

Conditions of Allowability of OPEB Costs to Federal Programs

OPEB-eligible active employees: Federal cost principles provide that when OPEB costs are funded in accordance with an acceptable actuarial cost method, the initial unfunded liability attributable to prior years is allowable if amortized over a period of years in accordance with GAAP. An LEA's OPEB expenditures for amortization of the UAAL for eligible active employees are therefore potentially allowable as direct costs of federal awards, along with the normal cost for those employees.

However, the cost principles also provide that any cost must be reasonable and necessary for efficient performance of the program objectives. Where an LEA's expenditures for amortization of the UAAL for its OPEB-eligible active employees would be *unduly burdensome or distorting* if direct-charged to the employees' programs, the LEA may not direct-charge the amortization costs but rather must allocate them to all programs in the same manner as OPEB costs relating to retirees.

An example in which amortization costs for active employees would be distorting or unduly burdensome is an LEA whose OPEB-eligible employees have a high number of years of service and whose OPEB plan is largely unfunded. In this LEA, the amortization of the UAAL for OPEB-eligible active employees will likely be high in comparison with the normal costs for those employees and may be unduly burdensome if direct-charged to the programs in which those employees work. By contrast, in an LEA whose OPEB-eligible active employees have a low number of years of service or whose OPEB plan is largely funded, the amortization of the UAAL for OPEB-eligible active employees will likely be lower in comparison with the normal costs for those employees and is less likely to be unduly burdensome if direct-charged to the programs in which the employees work.

"Unduly burdensome" and "distorting" are subjective determinations that each LEA must make for itself. CDE suggests that as a general rule, where the amortization of the UAAL for OPEB-eligible active employees is no greater than the normal cost, it is reasonable to direct-charge the amortization cost to programs along with the normal cost.

In the interest of consistent cost treatment, amortization costs for active employees should either be direct-charged uniformly or allocated uniformly. LEAs should not direct-charge some and allocate others. Normal costs should always be direct-charged.

Already retired employees: OPEB expenditures relating to retirees, whether for current year benefits or for amortization of the unfunded liability, may only be allocated to programs and only in proportion to either total salaries or total FTEs in all activities.

The ED specifically denied any narrower allocation base. For example, OPEB expenditures relating to retirees may not be allocated to programs in proportion to only OPEB-eligible salaries or FTEs or in proportion to only health and welfare-eligible salaries or FTEs.

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OPEB expenditures relating to retirees may not be direct-charged to the program(s) in which the employee worked before retiring. For example, OPEB expenditures for a retired Title I employee may not be charged directly to Title I.

OPEB expenditures may not be charged to the general administration function for inclusion in the indirect cost pool, except for direct-charged costs for OPEB-eligible active employees who work in general administration activities and except for the share of allocated OPEB costs allocated to the general administration function.

Summary of Allowable OPEB Charges to Programs

The following tables summarize the agreements reached between the ED and CDE. In keeping with the principle of consistent cost treatment, this guidance applies equally to federal, state, and local programs.

Table 1: If LEA funds OPEB purely on pay-as-you-go basis, not based on an actuarial valuation

Group	OPEB Expenditure	Allowability
Retirees	Current year benefits	<ul style="list-style-type: none"> Allocate to all activities in proportion to total salaries or total full-time-equivalent positions (FTEs) in all activities

Table 2: If LEA funds OPEB on an actuarial basis

Group	OPEB Expenditure	Allowability
Retirees	Amortization of past unfunded liability for retirees	<ul style="list-style-type: none"> Allocate to all activities in proportion to total salaries or total FTEs in all activities
OPEB-eligible active employees	Normal or "service" cost	<ul style="list-style-type: none"> Direct charge as a fringe benefit on a per-eligible-FTE basis to program(s) to which each OPEB-eligible active employee's salary is charged
OPEB-eligible active employees	Amortization of past unfunded liability for OPEB-eligible active employees	<ul style="list-style-type: none"> Direct charge as a fringe benefit on a per-eligible-FTE basis to program(s) to which each OPEB-eligible active employee's salary is charged, to the extent that the amount charged is not unduly burdensome or distorting to the program(s) (see discussion on page 785-10); or Allocate to all activities in proportion to total salaries or total FTEs in all activities

For this purpose, "all activities" means any combination of fund, goal, and function, but not necessarily resource, to which any salaries or any FTEs are charged.

LEAs may choose not to charge allocable OPEB costs to a particular program resource, but they may not recover the costs allocable to that resource from another resource unless allowed by the other resource. For example, an LEA might choose not to charge Title IV its share of OPEB costs, but the LEA may not recover those same costs from Title I instead. However, the LEA could recover the costs from an allowable unrestricted resource.

For consistency in application of this guidance, once an LEA obtains an OPEB valuation based on an actuarial method recognized by GAAP, all of the LEA's OPEB contributions may be considered to be in relation to that valuation; that is, they may be considered to be on an actuarial basis rather than on a pay-as-you-go basis. The LEA may then apply the guidance in Table 2 rather than the guidance in Table 1, regardless of whether the LEA has implemented GASB 45 and regardless of whether the LEA's contributions are greater than, less than, or equal to current year benefits. All LEAs that have implemented GASB 45 will apply the guidance in Table 2.

The methodology for attributing contributions for amortization of the unfunded liability between retirees and active employees for purposes of charging these expenditures to programs is discussed in the following section.

Implications for Indirect Cost Rates and Administrative Cost Caps

OPEB costs relating to existing retirees are akin to indirect costs in the sense that it is appropriate to prorate them across all programs rather than to try to identify their benefit to any particular program. However, these costs are not administrative in character in the same sense that costs in the traditional pool of indirect administrative costs are. CDE and the ED agree that these costs should not be included in the traditional indirect cost pool and that they should not count toward administrative cost caps in programs where such caps exist. Indirect costs and their application to programs are discussed in Procedure 915.

Attributing OPEB Contributions to the Components of the ARC

Where an LEA's OPEB contributions are equal to the ARC, the contributions apply to the components of the ARC as shown in the

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actuarial valuation. However, where an LEA's contributions are less than or greater than the ARC, it is necessary to attribute the contributions to the components of the ARC.

Contributions less than the ARC: Where the LEA contributes less than the ARC in any year, the contributions are attributed in proportion to the components of the ARC. For example, if the normal cost as shown in the actuarial valuation is 45 percent of the ARC and the amortization of the UAAL is 55 percent of the ARC, then 45 percent of the LEA's contribution is attributed to normal costs, and 55 percent is attributed to amortization.

The contributions attributed to amortization must be further attributed between amortization of the UAAL for retirees and amortization of the UAAL for active employees. This would require an assumption about the attribution of plan assets between retirees and active employees, for which there is no actuarial protocol, so LEAs should attribute their contributions for amortization of the UAAL between retirees and active employees in proportion to the ratio of the AAL for retirees to the AAL for active employees, both of which can be found in the actuarial valuation.

To illustrate:

$$\frac{\text{AAL (Retirees only)}}{\text{AAL (total)}} \times \text{Amortization component of the ARC} \times \text{Percentage of the ARC funded} = \text{Amortization of the ARC for retirees}$$

and,

$$\frac{\text{AAL (OPEB-eligible active employees only)}}{\text{AAL (total)}} \times \text{Amortization component of the ARC} \times \text{Percentage of the ARC funded} = \text{Amortization of the ARC for OPEB-eligible active employees}$$

Contributions greater than the ARC: Where the LEA contributes more than the ARC in any year, all amounts contributed in excess of the normal cost for that year must apply to the UAAL. The amounts applied to the UAAL are attributed between retirees and active employees in proportion to the ratio of the AAL for retirees to the AAL for active plan members, as described above.

Accounting for OPEB in the Standardized Account Code Structure

OPEB expenditures are reported in the 3700 range of object codes in the standardized account code structure (SACS):

- 3701 OPEB, Allocated, certificated positions
- 3702 OPEB, Allocated, classified positions
- 3751 OPEB, Active employees, certificated positions
- 3752 OPEB, Active employees, classified positions

Objects 3701–3702 are used for OPEB expenditures relating to retirees and other former employees. These expenditures must be allocated to all activities. Objects 3701–3702 may also be used for expenditures relating to amortization of the UAAL for OPEB-eligible active employees where these expenditures are allocated to all activities instead of direct-charged using objects 3751–3752.

Allocated OPEB expenditures must be allocated based on final actual total salaries or FTEs, not on budgeted, estimated, or projected figures.

Objects 3751–3752 are used for OPEB expenditures for normal costs for OPEB-eligible active employees. Objects 3751–3752 are also used for expenditures for amortization of the UAAL relating to OPEB-eligible active employees to the extent that these costs are not unduly burdensome or distorting to programs (see discussion on page 785-10). Where direct-charging the costs of amortization would be unduly burdensome or distorting to programs, the costs may be allocated to all programs using objects 3701–3702. Normal costs, however, must always be direct-charged.

Direct-charged costs for OPEB-eligible active employees should be charged on the basis of an equal amount per eligible FTE, similar to how current health and welfare benefits are charged. These costs are not proportional to salaries.

Implicit Rate Subsidy

Normally, health care costs can be expected to increase with age. Age-adjusted premiums reflect this. Where retirees pay for their own benefits but pay a blended plan rate rather than an age-adjusted premium, an implicit rate subsidy results, which must be measured and reported as OPEB.

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For example, assume that an LEA has 400 active employees and 100 retirees. Assume that the total quoted monthly premium for the 400 active employees is \$80,000 and the incremental cost for including the 100 retirees is \$40,000.

	Number	Total Monthly Premium	Age-Adjusted Premium
Active Employees	400	\$80,000	\$200/member
Retirees	100	\$40,000	\$400/member

But many employers use a *common* or *blended* premium. If the same assumptions are used, the blended premium is calculated as follows:

	Number	Total Monthly Premium	Blended Premium
Active Employees and Retirees	500	\$120,000	\$240/member

The blended premium for active employees is higher than the age-adjusted premium (\$240 blended premium compared with \$200 age-adjusted premium = \$40 difference). This creates an *implicit rate subsidy* of retirees, who pay less than they would using an age-adjusted premium (\$400 age-adjusted premium compared with \$240 blended premium = \$160 savings, or subsidy, per retiree).

Even if this subsidy is the only benefit that retirees receive, GASB 45 requires that it be measured and disclosed as OPEB. Since accrual-basis accounting is an effort to match costs with the periods benefited, if part of the premiums paid in the current period, apparently on behalf of active employees, really relates to previous periods when now-retired employees were working, the effort to match costs to periods is not achieved.

It can be seen from the following two illustrations that \$16,000 of the employer's contribution of \$96,000 actually represents a subsidy of retiree health care costs. Note that in both examples, retirees pay the blended premium of \$240.

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Illustration using blended premium:

	Active Employees	Retirees
Blended premium	\$ 240	\$ 240
Number of members	x 400	x 100
Total premiums	\$96,000	\$24,000
Less member contributions	0	24,000
Employer contribution	\$96,000	\$ 0

Illustration using age-adjusted premium:

	Active Employees	Retirees
Age-adjusted premium	\$ 200	\$ 400
Number of members	x 400	x 100
Total premiums	\$80,000	\$40,000
Less member contributions	0	24,000
Employer contribution	\$80,000	\$16,000

GASB 45 requires that this subsidy be included when future OPEB costs are projected and that it be reflected in accrual-basis financial statements as an employer contribution for OPEB rather than as a health care cost of the current period. GASB 45 provides for a conceivable exception for certain employers in community rated cost-sharing plans. "Community rated" is not the same as "blended," the actuary will determine whether this exception applies.

The existence of an implicit rate subsidy does not require that LEAs change their accounting for health benefit expenditures in governmental funds and report any portion as OPEB contributions.

OPEB Accounting Illustrations

The following illustrations discuss the accounting for OPEB in seven different funding scenarios. Definitions of the terms and acronyms used in these illustrations are provided on page 785-29. For purposes of these illustrations, amounts and calculations have been deliberately simplified.

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Scenario 1: The LEA funds its OPEB obligations purely on a pay-as-you-go basis, not based on an actuarial valuation. The LEA's OPEB expenditure is equal to current year benefits for already retired employees.

Note that as discussed on page 785-12, once an LEA implements GASB 45, Scenario 1 no longer applies. Whether the LEA changes its funding approach or not, the LEA will apply Scenario 4.

- **Fund Accounting:**

OPEB costs relating to already retired employees: Allocate to all activities in proportion to total salaries or total FTEs in all activities.

Current year benefits for already retired employees = \$38
 LEA contribution = \$38
 LEA chooses total salaries in all activities as its allocation base

Allocate \$38 across all activities, in proportion to total salaries in all activities, using Objects 3701 and 3702, OPEB-Allocated.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							38	38

- **Conversion Entry for Government-wide Financial Statements:**

Until the LEA implements GASB 45, generally accepted accounting principles do not require recognition of OPEB, so no conversion entry is necessary.

- **OPEB Trust Accounting:**

Where there is no separate OPEB trust, no separate accounting is necessary.

Scenario 2: The LEA has fully prefunded its OPEB plan. Because there is no UAAL to amortize, the ARC is composed only of normal costs for OPEB-eligible active employees. The LEA contributes 100 percent of the ARC each year to an OPEB trust or equivalent arrangement. *Note:* Scenario 2 may be the least likely scenario, but an understanding of Scenario 2 is useful as a basis for understanding subsequent scenarios.

- **Fund Accounting:**

Normal cost for OPEB-eligible active employees: Direct-charge, on a per eligible-employee basis, as a fringe benefit to the program(s) to which each OPEB-eligible active employee's salary is charged, as follows:

Employer contributions for normal cost ÷ total number of OPEB-eligible active FTE employees x OPEB-eligible active FTE employees in each program = normal cost charged to each program

Generally, the normal cost per eligible employee should be calculated by dividing the normal cost for the entire plan, or for each bargaining unit within that plan, by the total number of OPEB-eligible active FTE employees in the plan or the bargaining unit. Actuarial calculations are most meaningful when based on large populations, so calculating per eligible employee costs based on smaller populations, such as subgroups within a bargaining unit or especially on a per individual basis, can produce distorting results and should be avoided.

ARC = \$45

Normal cost = \$45

Amortization of UAAL = not applicable because plan is prefunded

For active employees = not applicable

For retirees = not applicable

Accrual-basis OPEB cost = \$45 (equal to the ARC; no adjustments are necessary)

Current year benefits for already retired employees = \$38 (but this is not applicable because benefits are provided for in the ARC and paid by the OPEB trust)

LEA contribution = \$45

In this illustration, it is assumed that only certificated employees are eligible for OPEB.

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Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							45	45

- **Conversion Entry for Government-wide Financial Statements:**

Since the LEA contributes 100 percent of its ARC and the annual OPEB cost in this illustration is equal to the ARC, no conversion entry is necessary.

- **OPEB Trust Accounting:**

A separate OPEB trust might or might not be reported within the LEA's financial statements, depending on the nature of the trust and its relationship to the LEA. If the trust is required to be reported in the LEA's financial statements pursuant to GASB Statement 14 or 39, the LEA will report the trust's activity in Fund 71.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
71	9010	0	0000	0000	9110	Cash in County Treasury	xx	
71	9010	0	0000	0000	8xxx	Contributions from Employers		xx
Total							45	45

Scenario 3: The LEA has an unfunded or partially funded plan. The ARC is composed of normal costs for OPEB-eligible active employees plus amortization of the UAAL for both OPEB-eligible active employees and retirees. The LEA contributes 100 percent of the ARC each year to a separate OPEB trust or equivalent arrangement.

- **Fund Accounting:**

Normal cost for OPEB-eligible active employees: Direct-charge as described in Scenario 2.

Amortization of the UAAL for retirees: Allocate to all activities as described in Scenario 1.

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Amortization of the UAAL for OPEB-eligible active employees:
 Direct-charge as a fringe benefit on a per OPEB-eligible active FTE employee basis to the program(s) to which each OPEB-eligible active employee's salary is charged as described in Scenario 2 to the extent that the costs are neither distorting nor unduly burdensome to those programs (see discussion on page 785-10). Where the costs would be distorting or unduly burdensome to those programs, allocate the costs to all activities as described in Scenario 1.

ARC = \$100

Normal cost = \$45

Amortization of UAAL = \$55

For active employees = \$22 (40 percent of amortization component)

For retirees = \$33 (60 percent of amortization component)
 (For attribution of OPEB expenditures between normal costs, amortization of the UAAL for retirees, and amortization of the UAAL for active employees, see page 785-12)

Accrual-basis OPEB cost = \$100 (equal to the ARC; no adjustments are necessary)

Current year benefits for already retired employees = \$38
 (but this is not applicable because benefits are provided for in the ARC and paid by the OPEB trust)

LEA contribution = \$100

Either direct-charge \$67 (\$45 + \$22) on a per-OPEB-eligible active FTE employee basis to programs employing OPEB-eligible active employees, and allocate \$33 to all activities:

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							67	67

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							33	33

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Or direct-charge \$45 on a per OPEB-eligible active FTE employee basis to programs employing OPEB-eligible active employees, and allocate \$55 (\$33 + \$22) to all activities.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							45	45

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							55	55

- **Conversion Entry for Government-wide Financial Statements:**

Since the LEA contributes 100 percent of its ARC and the annual OPEB cost in this illustration is equal to the ARC, no conversion entry is necessary.

- **OPEB Trust Accounting:**

A separate OPEB trust might or might not be reported within the LEA's financial statements, depending on the nature of the trust and its relationship to the LEA. If the trust is required to be reported in the LEA's financial statements pursuant to GASB Statement 14 or 39, the LEA will report the trust's activity in Fund 71.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
71	9010	0	0000	0000	9110	Cash in County Treasury	100	
71	9010	0	0000	0000	8xxx	Contributions from Employers		100
Total							100	100

Scenario 4: LEA has an unfunded or partially funded plan. The ARC is composed of normal costs for OPEB-eligible active employees plus amortization of the UAAL for both OPEB-eligible active employees and retirees. The LEA contributes an amount less than the ARC each year to a separate OPEB trust or equivalent arrangement. In this illustration, the LEA contributes 78 percent of the ARC.

Note that Scenario 4 also applies to any LEA that formerly used Scenario 1 but has since implemented GASB 45, whether the LEA changes its funding approach or not.

- **Fund Accounting:**

Normal cost for OPEB-eligible active employees: Direct-charge as described in Scenario 2.

Amortization of the UAAL for retirees: Allocate to all activities as described in Scenario 1.

Amortization of the UAAL for OPEB-eligible active employees: Direct-charge as a fringe benefit on a per-OPEB-eligible active FTE employee basis to the program(s) to which each OPEB-eligible active employee's salary is charged as described in Scenario 2 to the extent that the costs are neither distorting nor unduly burdensome to those programs (see discussion on page 785-10). Where the costs would be distorting or unduly burdensome to those programs, allocate the costs to all activities as described in Scenario 1.

ARC = \$100

Normal cost = \$45

Amortization of UAAL = \$55

For active employees = \$22 (40 percent of amortization component)

For retirees = \$33 (60 percent of amortization component)
(For attribution of OPEB expenditures between normal costs, amortization of the UAAL for retirees, and amortization of the UAAL for active employees, see page 785-12)

Accrual-basis OPEB cost = \$100 (for purposes of illustration, adjustments are ignored)

Current year benefits for already retired employees = \$38 (but this is not applicable because benefits are provided for in the ARC and paid by the OPEB trust)

LEA contribution = \$78

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Either direct-charge \$52 (($\$45 + \22) x 78%) on a per-OPEB-eligible active FTE employee basis to programs employing OPEB-eligible active employees, and allocate \$26 (the remainder) to all activities:

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							52	52

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							26	26

Or direct-charge \$35 ($\$45 \times 78\%$) on a per-OPEB-eligible active FTE employee basis to programs employing OPEB-eligible active employees, and allocate \$43 (the remainder) to all activities.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							35	35

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							43	43

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- Conversion Entry for Government-wide Financial Statements:

The LEA must debit expense by function for the difference between annual OPEB cost and amounts contributed, and credit the Net OPEB Obligation account for the resulting liability (\$100 OPEB cost less \$78 contributed = \$22 net OPEB obligation).

Conversion Entry CE021:	Debit	Credit
Expenses (by function)	22	
Net OPEB obligation		22
To recognize the OPEB obligation (asset) resulting from the difference between annual OPEB cost on the accrual basis and contributions recognized in governmental funds		

- OPEB Trust Accounting:

A separate OPEB trust might or might not be reported within the LEA's financial statements, depending on the nature of the trust and its relationship to the LEA. If the trust is required to be reported in the LEA's financial statements pursuant to GASB Statement 14 or 39, the LEA will report the trust's activity in Fund 71.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
71	9010	0	0000	0000	9110	Cash in County Treasury	78	
71	9010	0	0000	0000	8xxx	Contributions from Employers		78
Total							78	78

Scenario 5: The LEA makes a lump-sum contribution, substantially greater than the ARC, to a separate OPEB trust or equivalent arrangement.

- Fund Accounting:

Where an LEA contributes substantially more than the ARC in a given year, the portion of the contribution in excess of the normal cost for that year applies to the UAAL (see page 785-12).

Normal cost for OPEB-eligible active employees: Direct-charge as described in Scenario 2.

Amortization of the UAAL for retirees: Except as provided in the Note to Scenario 5 following, allocate to all activities as described in Scenario 1.

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

Amortization of the UAAL for OPEB-eligible active employees:
 Except as provided in the Note to Scenario 5 following, allocate to all activities as described in Scenario 1. For this illustration, it is assumed that the portion of the contribution relating to amortization of the UAAL for OPEB-eligible active employees would be distorting and unduly burdensome if direct-charged to programs.

ARC = \$100

Normal cost = \$45

Amortization of UAAL = \$55

For active employees = \$22 (40 percent of amortization component)

For retirees = \$33 (60 percent of amortization component)
 (For attribution of OPEB expenditures between normal costs, amortization of the UAAL for retirees, and amortization of the UAAL for active employees, see page 785-12)

Accrual-basis OPEB cost = \$100 (for purposes of this illustration, adjustments are ignored)

Current year benefits for already retired employees = \$38 (but this is not applicable because benefits are provided for in the ARC and paid by the OPEB trust)

LEA contribution = \$5,000

Direct-charge \$45 on a per OPEB-eligible active FTE employee basis to programs employing OPEB-eligible active employees, and allocate \$4,955 (the remainder) to all activities.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							45	45

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							4,955	4,955

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

- **Conversion Entry for Government-wide Financial Statements:**

The LEA must credit expense by function for the difference between annual OPEB cost and amounts contributed, and debit the Net OPEB Obligation account for the resulting asset (\$100 OPEB cost less \$5,000 contributed = \$4,900 net OPEB asset).

Conversion Entry CE021:	Debit	Credit
Net OPEB obligation (asset)	4,900	
Expenses (by function)		4,900
To recognize the OPEB obligation (asset) resulting from the difference between annual OPEB cost on the accrual basis and OPEB contributions recognized in governmental funds		

- **OPEB Trust Accounting:**

A separate OPEB trust might or might not be reported within the LEA's financial statements, depending on the nature of the trust and its relationship to the LEA. If the trust is required to be reported in the LEA's financial statements pursuant to GASB Statement 14 or 39, the LEA will report the trust's activity in Fund 71.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
71	9010	0	0000	0000	9110	Cash in County Treasury	5,000	
71	9010	0	0000	0000	8xxx	Contributions from Employers		5,000
Total							5,000	5,000

Note to Scenario 5: In the unusual situation where a lump-sum contribution consists of amounts that were recorded as expenditures in the past but that remained in the LEA's possession (for example, amounts accumulated in a fiduciary trust fund before GASB Statement 34 narrowed the definition of fiduciary funds), the amounts previously recorded as expenditures should not be recorded as expenditures again. These amounts should be recorded as a debit to Object 7299, All Other Transfers Out to All Others, rather than as an operating expenditure of any kind.

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Scenario 6: LEA self-insures for its employee health and welfare costs, including OPEB (see Procedure 775 for guidance on self-insurance activities). The LEA assesses self-insurance premiums for OPEB equal to 100 percent of the ARC but pays them to its self-insurance fund rather than to a separate OPEB trust or equivalent arrangement. The self-insured premiums are allowable expenditures for purposes of charging programs, but they are not employer contributions for purposes of GASB 45.

- **Fund Accounting:**

Normal cost for OPEB-eligible active employees: Direct-charge as described in Scenario 2.

Amortization of the UAAL for retirees: Allocate to all activities as described in Scenario 1.

Amortization of the UAAL for OPEB-eligible active employees: Direct-charge as a fringe benefit on a per OPEB-eligible active FTE employee basis to the program(s) to which each OPEB-eligible active employee's salary is charged as described in Scenario 2 to the extent that the costs are neither distorting nor unduly burdensome to those programs (see discussion on page 785-10). Where the costs would be distorting or unduly burdensome to those programs, allocate the costs to all activities as described in Scenario 1.

ARC = \$100

Normal cost = \$45

Amortization of UAAL = \$55

For active employees = \$22 (40 percent of amortization component)

For retirees = \$33 (60 percent of amortization component)
(For attribution of OPEB expenditures between normal costs, amortization of the UAAL for retirees, and amortization of the UAAL for active employees, see page 785-12)

Accrual-basis OPEB cost = \$100 (for purposes of this illustration, adjustments are ignored)

Current year benefits for already retired employees = \$38 (but this is not applicable because benefits are provided for in the ARC and paid by the self-insurance fund)

LEA pays self-insurance premiums = \$100

Procedure 785 Postemployment Benefits Other Than Pensions (OPEB)

In this illustration, assume that amortization costs for OPEB-eligible active employees are direct-charged to programs.

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	0000	0	0000	2700	3751	OPEB, Active employees, certificated positions	xx	
01	3010	0	1110	1000	3751	OPEB, Active employees, certificated positions	xx	
01	6500	0	5750	1110	3751	OPEB, Active employees, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
Total							67	67

Fund	Resource	Project Year	Goal	Function	Object	Object Title	Debit	Credit
01	0000	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3701	OPEB, Allocated, certificated positions	xx	
01	0000	0	0000	2700	3702	OPEB, Allocated, classified positions	xx	
01	3010	0	1110	1000	3701	OPEB, Allocated, certificated positions	xx	
01	6500	0	5750	1110	3701	OPEB, Allocated, certificated positions	xx	
01	xxxx	0	0000	0000	9110	Cash in County Treasury		xx
13	5310	0	0000	3700	3702	OPEB, Allocated, classified positions	xx	
13	5310	0	0000	0000	9110	Cash in County Treasury		xx
Total							33	33

- **Conversion Entry for Government-wide Financial Statements:**

For purposes of GASB 45, the LEA's employer contribution is the \$38 expended by the self-insurance fund for current year benefits. However, since the self-insurance fund is reported on the accrual basis and the LEA will recognize the \$100 annual OPEB cost and the \$62 net OPEB obligation in that fund, no conversion entry is needed.

- **OPEB Trust Accounting:**

Where there is no separate OPEB trust, no separate accounting is necessary.

Scenario 7: In addition to its expenditure for current year benefits for retirees as described in Scenario 1, the LEA earmarks assets for future costs of OPEB but does not contribute them irrevocably to a separate OPEB trust or similar arrangement. The LEA retains the ability to redirect the accumulated assets toward another use.

- **Fund Accounting:**

Accumulate the earmarked assets as a designation of fund balance in the General Fund (Fund 01), the Special Reserve Fund (Fund 17), or the Special Reserve for Postemployment Benefits

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(Fund 20). Pursuant to *Education Code* sections 42840 and 42842, assets may be transferred to Fund 17 or Fund 20 using an interfund transfer and must be transferred back to the General Fund for expenditure.

Charge OPEB expenditures, when paid, as described in the applicable previous scenario. Do not charge expenditure accounts in any program at the time the assets are earmarked.

- Conversion Entry for Government-wide Financial Statements:

The LEA must debit expense by function for the difference between annual OPEB cost and amounts contributed, and credit the Net OPEB Obligation account for the resulting liability (\$100 OPEB cost less \$38 contributed = \$62 net OPEB obligation).

Conversion Entry CE021:	Debit	Credit
Expenses (by function)	62	
Net OPEB obligation		62
To recognize the OPEB obligation (asset) resulting from the difference between annual OPEB cost on the accrual basis and contributions recognized in governmental funds		

- OPEB Trust Accounting:

Where there is no separate OPEB trust, no separate accounting is necessary.

Definitions of Key Terms

Actuarial Accrued Liability (AAL). That portion of the Actuarial Present Value of Total Projected Benefits (APVTPB) not provided for by future normal costs. The AAL can be thought of as the value of OPEB benefits already earned in exchange for employees' past service. If a plan has been systematically funded by the employer since inception, the accumulated plan assets will theoretically be equal to the AAL.

Actuarial Present Value of Total Projected Benefits (APVTPB). The total projected costs to finance benefits payable in the future based on members' service through the valuation date and their future service, discounted to reflect the expected effects of the time value of money. It is the amount that would have to be invested on the valuation date so that the amount invested plus investment earnings will provide sufficient assets to

pay the total projected benefits when due. The APVTPB is used to calculate the Annual Required Contributions (ARC).

Actuarial Value of Assets (AVA). The value of cash, investments, and other property belonging to the OPEB plan, as used by the actuary for the purpose of a valuation (also see Plan Assets).

Annual OPEB Cost. An accrual-basis measure of an employer's periodic cost of offering OPEB.

Annual Required Contributions (ARC). The ARC is the actuarially-determined level of employer contribution that would be required on a sustained, ongoing basis to fund the normal cost and to amortize the Unfunded Actuarial Accrued Liability (UAAL) attributed to past service over a period not to exceed 30 years. It is the amount needed to pay benefits as they come due plus amortize the UAAL. The ARC has two components: normal cost and amortization of the UAAL for both active employees and retirees. If an employer funds less (or more) than the ARC, the difference is a liability (or asset) known as the net OPEB obligation.

Closed Amortization Period (Closed Basis). A specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period initially is 30 years on a closed basis, 29 years remain after the first year, 28 years after the second year, and so forth. With this method, the entire liability would be fully amortized at the end of 30 years. The closed amortization period is most commonly used in mortgage lending. In contrast, an open amortization period (open basis) is one that begins again or is recalculated each time a new actuarial valuation is performed. Within a maximum number of years specified by law or policy (for example, 30 years), the period may increase, decrease, or remain stable. With this method, the liability would be reduced over time, but it would take much longer to amortize it fully because the amortization period would start over at every valuation. The open amortization period is most commonly used in consumer lending such as credit cards.

Employer's Contributions. Contributions made for OPEB in relation to the ARC. An employer has made a contribution in relation to the ARC if the employer has:

- Made payments of benefits directly to or on behalf of a retiree or beneficiary, or
- Made premium payments to an insurer, or
- Irrevocably transferred assets to a trust, or an equivalent arrangement, in which plan assets are dedicated to providing

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benefits to retirees and their beneficiaries in accordance with the terms of the plan and are legally protected from creditors of the employer(s) or plan administrator

Assets that employers merely set aside, or earmark, for future benefits do not qualify as contributions for purposes of GASB 45; the employer would still report a net OPEB obligation.

Implicit Rate Subsidy. The difference between the premium rate for active employees alone and the blended rate used for all members, including retirees, rather than an age-adjusted premium.

Insured Benefits. An OPEB financing arrangement in which premiums are paid to an insurer while employees are in active service, in exchange for which the insurer unconditionally assumes the obligation to pay the postemployment benefits in accordance with the terms of the OPEB plan.

Net OPEB Obligation (or asset). The cumulative difference between annual OPEB cost in relation to the ARC and the employer's contributions. The net OPEB obligation is reported as a liability (or asset) in the accrual-basis financial statements.

Normal Cost. That portion of the APVTPB that is allocated to each valuation year by an actuarial cost method. Under most actuarial methods, normal cost can be thought of as the cost for OPEB being earned by employees in exchange for services now. An employer that has even one OPEB-eligible active employee will have a normal cost each year.

OPEB-Eligible Active Full-Time-Equivalent (FTE) Employees. Active employees who are potentially eligible for future postemployment benefits, whether vested or not.

OPEB Plan. GASB 45 and GASB 43 use the term "OPEB plan" differently. For purposes of GASB 43, an OPEB plan is an entity distinct from the employer, such as a trust, through which OPEB benefits are financed and administered. This distinction is similar to the distinction between employers and pension plans. In this context, "plan" is limited to situations in which benefits are advance-funded. For purposes of Statement 45, the term "OPEB plan" is broader in scope. It encompasses all situations in which employers provide OPEB to their employees, regardless of how the benefits are financed. In this context, an OPEB plan refers to "all benefits to be provided to plan members or beneficiaries in accordance with the current substantive plan (the plan terms as understood by the employer and plan members)."

Open Amortization Period (Open Basis). See Closed Amortization Period.

Pay-As-You-Go. A method of financing an OPEB or pension plan under which the contributions to the plan are generally made at about the same time and in about the same amount as retiree benefit payments and expenses coming due. In practice, employers that finance OPEB on a pay-as-you-go basis typically make payments directly to a provider; usually they do not have an established plan entity such as a trust.

Plan Assets. Resources that have been segregated and restricted in a trust or an equivalent arrangement in which (a) employer contributions to the plan are irrevocable, (b) assets are dedicated to providing benefits to retirees and their beneficiaries, and (c) assets are legally protected from creditors of the employer(s) or plan administrator for the payment of benefits in accordance with the terms of the plan. Assets earmarked by employers for OPEB are employer assets, not plan assets.

Plan Liabilities. Obligations payable by the plan at the reporting date including, primarily, benefits and refunds due and payable to plan members and beneficiaries, and accrued investment and administrative expenses. Plan liabilities do not include actuarial accrued liabilities for benefits that are not due and payable at the reporting date.

Substantive Plan. See OPEB Plan.

Unfunded Actuarial Accrued Liability (UAAL). The excess of the Actuarial Accrued Liability (AAL) over the Actuarial Value of Assets (AVA). The UAAL can derive from three sources: unfunded past normal costs, actuarial gains and losses (differences between actuarial assumptions and actual experience), and changes to the level of benefits promised.