

CENTER JOINT UNIFIED SCHOOL DISTRICT

www.centerusd.org

Local Control Accountability Plan Goals:

1. All students will graduate college/career ready through high-quality instruction coupled with interventions and supports (Multi-Tiered System of Supports) that eliminate barriers to student success.
2. All educational partners will experience a school and district climate that is physically and emotionally safe and supportive.
3. All students will benefit from improved partnerships and communication with all educational partners.

BOARD OF TRUSTEES REGULAR MEETING

**District Board Room
Center Joint Unified School District Annex
3243 Center Court Lane, Antelope, CA 95843**

Trustee Bruno will be participating remotely from
Boulevard San Jose Lt. 10, Zona Hotelera - Room 323,
23400 San Jose del Cabo, B.C.S., Mexico

This meeting will be held in accordance with California Government Code Section 59453, Subdivision (e) of the Ralph M. Brown Act (California Government Code Section 54950, et seq.), and the Federal American with Disabilities Act. While this meeting will be physically open to the public, members of the public may view the meeting as televised via our YouTube page (below), or may participate and comment via the application, Zoom (video or call-in options). The link and call-in numbers to the Zoom access will be available on the day of the meeting. Members of the public may address the Board on the topics of our Board agenda in addition to topics that are under the jurisdiction of the Board and are not on the agenda, although, the board, by law, may not take action at this meeting on non-agendized topics. If you wish to make a public comment during Public Comments or public comment time of an item while attending in person, please complete a speaker card. If you wish to make a public comment during Public Comments or public comment time of an item while attending remotely, login to the Zoom link or Zoom Call In number, click the "raise hand" button during the item you wish to comment on. The meeting host will unmute your mic at the appropriate time.

Livestream:

<https://www.centerusd.org/Board/Board-Livestream/index.html>

Wednesday, December 20, 2023 - 6:00 p.m.

- I. CALL TO ORDER & ROLL CALL - 5:30 p.m.**
- II. ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION**
 1. Public Employee Performance Evaluation – **Superintendent** (G.C.§54957)
 2. Student Expulsions/Readmissions (G.C. §54962)
- III. PUBLIC COMMENTS REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION**

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.

IV. CLOSED SESSION - 5:30 p.m.

V. OPEN SESSION - CALL TO ORDER - 6:00 p.m.

VI. FLAG SALUTE

In recognition of free speech and the following board agenda item, we welcome all and would like to note that saying the pledge of allegiance is not a requirement to participate in the business of this public board. If you do not say the pledge for religious, political, social, or personal reasons, you are most welcome here as an equal participant in the business of this board.

VII. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION Info/Action

VIII. ADOPTION OF AGENDA Action

IX. RECOGNITIONS Info

X. ORGANIZATION REPORTS (3 minutes each) Info

1. CUTA – Venessa Mason, President
2. CSEA – Niesha Harris, President

XI. REPORTS/PRESENTATIONS (8 minutes each) Info
Governance 1. **Board Member Annual Residency Verification** – Scott Loehr

XII. COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA Public Comments Invited

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

XIII. CONSENT AGENDA (5 minutes) Action

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.

- | | | |
|--------------------|-----|---|
| Governance | 1. | Approve Adoption of Minutes from November 15, 2023 Regular Meeting |
| ↓ | 2. | <i>This item has been pulled from the agenda.</i> |
| ↓ | 3. | Approve Change of March 2024 Board Meeting Date |
| ↓ | 4. | Approve Donation of \$15,000 from the Winn Foundation for CHS Geometry and Construction Program |
| Personnel | 5. | Approve Classified Personnel Transactions |
| ↓ | 6. | Approve Certificated Personnel Transactions |
| ↓ | 7. | Approve Changes to 2024-2025 and 2025-2026 School Year Calendars to Reflect Tentative Agreement with CUTA for added Workday for Certificated Staff |
| ↓ | 8. | Approve the District and CSEA's Proposed Reopeners for the 2023-2024 and 2024-2025 School Years |
| Student Services | 9. | Approve Revision to the Fiscal Year 2023-2024 Service Agreement between Center Joint Unified School District and Sunrise Recreation & Park District for the Expanded Learning Opportunities Program (ELO-P) |
| Curr & Instr | 10. | Ratify CORE Learning -- 3rd-8th grade Online Academy & Professional Development Learning Opportunities |
| ↓ | 11. | Approve Professional Services Agreement: Mad Science of Sacramento Valley, for Fire & Ice Assembly/Science Night – Oak Hill |
| ↓ | 12. | Approve 2024/25 AVID Contract Renewal |
| ↓ | 13. | Approve List of Surplus Books to Recycle/Discard – Oak Hill |
| Facilities & Oper. | 14. | Approve Agreement between SyTech Solutions and Center Joint Unified School District for Scanning and Destruction of District Blueprints |

- ↓ 15. Approve Approved Reimbursement Agreement between the City of Roseville and Center Joint Unified School District in Regards to the Adventure Club at Rex Fortune Elementary School.
- ↓ 16. Approve Agreement between Entek Consulting Services, Inc and the Center Joint Unified School District to Provide Pre-Renovation Hazardous Material Survey Services for the Center High School Modernization Project
- ↓ 17. Approve Disposal of Surplus Items:
 - Kenmore Coldspot Refrigerator, Model 8634010 – Asset Tag #001287CNUUSD
 - U.S. Range Oven, Model S-6-26 – Asset Tag #003125CNUUSD
- Business 18. Approve CJUSD Citizens' Bond Oversight Committee Members
 ↓ 19. Approve ThrivePass Flexible Spending Accounts (FSA) Plan Document, Amended and Restated January 1, 2024
- ↓ 20. Approve Payroll Orders: November 2023
 ↓ 21. Approve Supplemental Agenda (Vendor Warrants): November 2023

XIV. BUSINESS ITEMS

- Business **A. Independent Audit Report for Fiscal Year 2022-2023** Action
 Education Code 41020 requires school district to conduct an annual audit of all funds under the jurisdiction of the Governing Board. The District's annual audit has been prepared by Crowe LLP. State Law requires that the Governing Board of Education review the annual audit report.
- ↓ **B. First Interim Report for Fiscal Year 2023-24** Action
 This report is based on all known budget guidelines set forth by the Fiscal Crisis & Management Assistance Team, School Services of California and the adopted State Budget. The expenditure and revenue activity covers the period of July 1, 2023 through October 31, 2023.
- Governance **C. Annual Organizational Meeting for Governing Board** Action
 Education Code §3513 requires governing boards to conduct an annual organizational meeting. At this time, the Board will: 1) elect the Board President; 2) elect a Clerk of the Board; 3) appoint a Board Representative to the County School Boards Association; 4) establish the time, place and frequency of regular meetings of the Board.

RECESS: At this time, the Board will recess the regular meeting of the Center Joint Unified Board of Trustees to convene the Organizational Meeting of the Board of Directors of the CJUSD Financing Corporation.

- ↓ **D. Second Reading: Policies, Regulations and Exhibits** Action
 Board Policy 0410 - Nondiscrimination in District Programs and Activities
 Board Policy 1160 - Political Processes
 Board Policy 1312.2 - Complaints Concerning Instructional Materials
 Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials
 Exhibit(1) 1312.2 - Complaints Concerning Instructional Materials
 Board Policy 1312.3 - Uniform Complaint Procedures
 Administrative Regulation 1312.3 - Uniform Complaint Procedures
 Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures
 Exhibit(1) 1312.4 - Williams Uniform Complaint Procedures
 Exhibit(2) 1312.4 - Williams Uniform Complaint Procedures
 Administrative Regulation 1330 - Use of School Facilities
 Administrative Regulation 3311 - Bids
 Administrative Regulation 3311.3 - Design-Build Contracts
 Board Policy 3312 - Contracts
 Board Policy 3460 - Financial Reports and Accountability
 Board Policy 3551 - Food Service Operations/Cafeteria Fund

Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund
 Board Policy 4151/4251/4351 - Employee Compensation
 Administrative Regulation 4217.3 - Layoff/Rehire
 Board Policy 5145.3 - Nondiscrimination/Harassment
 Board Policy 6143 - Courses of Study
 Administrative Regulation 6143 - Courses of Study
 Board Policy 6161.1 - Selection and Evaluation of Instructional Materials
 Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials
 Exhibit(1) 6161.1 - Selection and Evaluation of Instructional Materials
 Board Policy 6161.11 - Supplementary Instructional Materials
 Board Policy 6163.1 - Library Media Centers
 Board Policy 6162.5 - Student Assessment
 Administrative Regulation 7140 - Architectural and Engineering Services

Curr & Instr	E. <u>Discussion Regarding World Language Library Books</u> It was requested that there be a discussion about world language books in our school libraries.	Discussion
XV.	STUDENT BOARD REPRESENTATIVE REPORTS <i>(3 minutes each)</i> 1. Harmonie Ortega	Info
XVI.	BOARD / SUPERINTENDENT REPORTS <i>(10 minutes)</i>	Info
XVII.	ADVANCE PLANNING a. <i>Future Meeting Dates:</i> i. <i>Regular Meeting: Wednesday, January 17, 2024 @ 6:00 p.m. – Board Room, Center Joint Unified School District Annex, 3243 Center Court Lane, Antelope, CA 95843 and/or Virtual</i> b. <i>Suggested Agenda Items:</i>	Info
XVIII.	CONTINUATION OF CLOSED SESSION (Item IV)	Action
XIX.	ADJOURNMENT	Action

CJUSD Mission:

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.

Agenda Item: XI-1



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Scott A. Loehr
Superintendent

Initials:
SL

SUBJECT: Board Member Annual Residency Verification

☐ Action Item

☒ Information Item

Attached Pages 3

BACKGROUND:

Board Bylaw 9220 states that "Upon verification from all Governing Board Members, and no later than the next regularly scheduled board meeting after the Annual Organizational Meeting, the Superintendent shall report whether or not each board member has provided address verification within the district boundaries and what types of documentation were provided by each."

At this time, Mr. Loehr will be giving an update on this year's verification.

RECOMMENDED BOARD ACTION:

Bylaw 9220: Governing Board Elections

Status: ADOPTED

Original Adopted Date: 11/17/2021 | **Last Revised Date:** 03/15/2023 | **Last Reviewed Date:** 03/15/2023

Board Member Qualifications

Any person is eligible to be a member of the Governing Board, without further qualifications, if the person is 18 years of age or older, a citizen of California, a resident of the school district or, if applicable, the trustee area, a registered voter, and not legally disqualified from holding civil office. Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, is not eligible to be a candidate for office or elected as a Board member except when the person has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

A district employee elected to the Board shall resign from district employment before being sworn in or shall have the employment automatically terminated upon being sworn into office. (Education Code 35107)

The Board encourages all candidates to become knowledgeable about the role of board members. The Superintendent or designee shall provide all candidates with information that will enable them to understand the responsibilities and expectations of being a Board member, including information regarding available workshops, seminars, and/or training. The Superintendent or designee shall provide all candidates with the county election official's contact information and general information about school programs, district operations, and Board responsibilities.

Recalling a Board Member

A Board member may be recalled as permitted by Elections Code 11000. Proponents of a recall are required to serve, file, and publish or post a notice of intention to circulate the recall petition and to comply with other applicable law and formalities and county elections official directives. The petition, pursuant to Elections Code 11041, is required to be in the format provided by the Secretary of State and to include an estimate of the cost of conducting the special election, as determined by the county elections official, in consultation with the district.

Within 14 days after the meeting at which the Board receives a certificate of sufficiency of signatures on a recall petition from the county elections official, the Board shall order an election to be held to determine whether the Board member named in the petition shall be recalled. The election shall be held not less than 88, nor more than 125, days after the date that the Board orders the election. However, the election may be conducted within 180 days after the issuance of the Board's order to consolidate the election with a regularly scheduled election.

Recall elections shall be conducted in accordance with Elections Code 11381-11386.

Board Member Annual Residency Verification

Recognizing the public's right to know that board members continue to meet the qualifications to serve on the board and in an effort to provide transparency, within 30 days prior to the Governing Board's Annual Organizational meeting, each board member must provide verification in the form of at least 2 documents that they continue to reside within the school district's boundaries. This annual verification will be made with the Superintendent's Office with the Superintendent and at least one other staff member witnessing, and board member addresses shall not be made public. Further, the documentation is for verification only and neither the address nor the documentation will be kept on file. Upon verification from all Governing Board Members, and no later than the next regularly scheduled board meeting after the Annual Organizational Meeting, the Superintendent shall report whether or not each board member has provided address verification within the district boundaries and what types of documentation were provided by each. While the status of the verification and forms of documentation will be discussed, the addresses themselves will not be disclosed. Acceptable forms of verification would be a rental or lease agreement, deed or title to residential real property, mortgage bill, home utility bill including cellular phone bill, medical document, employment document, property tax bill or statement, or Internal Revenue Service or California Franchise Tax Board

tax returns. If a board member is unable to provide at least 2 documents to verify their residency, they will discuss this with the Superintendent as early as possible to find a reasonable accommodation for verifying residency. If residency can not be verified, actions would be taken, up to and including censure.

A district employee elected to the Board shall resign his/her employment before being sworn in or shall have his/her employment automatically terminated upon being sworn into office. (Education Code 35107)

The Board encourages all candidates to become knowledgeable about the role of board members. The Superintendent or designee shall provide all candidates with information that will enable them to understand the responsibilities and expectations of being a Board member, including information regarding available workshops, seminars, and/or training. The Superintendent or designee shall provide all candidates with the county election official's contact information and general information about school programs, district operations, and Board responsibilities.

Consolidation of Elections

To reduce costs associated with conducting elections, the Board may consolidate Board elections with the local municipal or statewide primary or general election in accordance with Elections Code 1302.

In addition, if a regularly scheduled Board election held other than on a statewide election date results in a decrease in local voter turnout of 25 percent or more compared to the average local turnout for the previous four statewide general elections, the Board shall take action to consolidate Board elections with statewide elections. (Elections Code 14051, 14052)

In order to consolidate elections based on either circumstance described above, the Board shall adopt a resolution and submit it to the County Board of Supervisors for approval not later than 240 days prior to the date of the currently scheduled district election. (Elections Code 10404.5)

Whenever a regularly scheduled Board election is changed due to consolidation of elections, the terms of office of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

Elections Process and Procedures

Board members may reside anywhere within the district's boundaries and shall be elected by all voters in the district.

To ensure ongoing compliance with the California Voting Rights Acts, the Board may review the district's Board election method to determine whether any modification is necessary due to changes in the district's population or any of its racial, color, or language minority group composition. The review shall be based on the Superintendent or designee's report to the Board after the release of each decennial federal census.

When the district's election method is to be changed, the Board shall hold public hearings in accordance with Elections Code 10100 before adopting a resolution at an open meeting specifying the change(s), and shall, in accordance with Education Code 5019, obtain approval from the county committee on school district organization having jurisdiction over the district.

The election method or trustee-area boundaries in effect at the beginning of a Board member's term shall be used when any vacancy that occurs during that term is to be filled, even if, during the term, the district has adopted "by-trustee area" election method or trustee area boundaries have been adjusted.

Any petition for a special election ordered pursuant to Education Code 5091 shall contain the county election official's estimate of the cost of conducting the special election, expressed on a per-student basis. (Education Code 5091)

Campaign Conduct

All candidates, including current Board members running as incumbents, shall abide by local, county, state, and federal requirements regarding campaign donations, funding, and expenditures.

A Board member shall not expend, and a candidate shall not accept, any public money for the purpose of seeking elective office. However, the district may establish a dedicated fund for those seeking election to the Board, provided that the funds are available to all candidates who are qualified pursuant to Education Code 35107 without regard to incumbency or political preference. (Government Code 85300)

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and district, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

Statement of Qualifications

On the 125th day prior to the day fixed for the general district election, the Board secretary or designee shall deliver a notice, bearing the secretary's signature and district seal, to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the district to be filled at the general election and which offices, if any, are for the balance of an unexpired term
2. Whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 200 words. (Elections Code 13307)

When the elections official allows for the electronic distribution of candidate statements, a candidate for the Board may, in addition to or instead of submitting a candidate statement for inclusion in the mailed voter's pamphlet, prepare and submit a candidate statement for electronic distribution.

The district shall pay the cost of printing, handling, translating, mailing, and/or electronically distributing candidate statements filed pursuant to Elections Code 13307.

Tie Votes in Board Member Elections

Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time shall determine the winner by lot. (Education Code 5016)

Agenda Item: XIII-1



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Scott A. Loehr
Superintendent

Initials:
SL

SUBJECT: Adoption of Minutes from November 15, 2023 Regular Meeting

☒ **Action Item**

☐ **Information Item**

Attached Pages 8

BACKGROUND:

The minutes from the following meeting are being presented:

Wednesday, November 15, 2023 - Regular Meeting

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees approve the November 15, 2023 Regular Meeting Minutes.

CENTER JOINT UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES REGULAR MEETING District Board Room Center Joint Unified School District Annex 3243 Center Court Lane, Antelope, CA 95843

Wednesday, November 15, 2023

MINUTES

OPEN SESSION - CALL TO ORDER - Trustee Pope called the meeting to order at 5:30 p.m.

ROLL CALL - Trustees Present: Mrs. Anderson, Mr. Ballin, Mr. Bruno, Mrs. Pope, Mrs. Sammons

Administrators Present: Scott Loehr, Superintendent
Chris Borasi, Director of Personnel & Student Services
Lisa Coronado, Director of Fiscal Services
Mike Jordan, Director of Curriculum, Instruction & Special Education
Richard Putnam, Director of Facilities

ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

1. Public Employee Performance Evaluation – **Superintendent** (G.C.§54957)
2. Conference with Labor Negotiator, Chris Borasi, Re: CSEA and CUTA (G.C. §54957.6)
3. Student Expulsions/Readmissions (G.C. §54962)

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

CLOSED SESSION - 5:30 p.m.

OPEN SESSION - CALL TO ORDER - 6:13 p.m.

FLAG SALUTE –

The Flag Salute was led by Trustee Ballin.

ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

1. Public Employee Performance Evaluation – **Superintendent** (G.C.§54957) – no action was taken
2. Conference with Labor Negotiator, Chris Borasi, Re: CSEA and CUTA (G.C. §54957.6) – no action was taken
3. Student Expulsions/Readmissions (G.C. §54962)
Student Expulsion 23/24-02 – Recommendation approved.

Motion: Anderson
Second: Ballin

Vote: General Consent
**Student Rep cannot vote on Closed Session items*

ADOPTION OF AGENDA –

There was a motion to approve the adoption of the agenda as presented.

Motion: Ballin
Second: Sammons

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

RECOGNITIONS

Recognition of the Certificated and Classified Employees of the Year from McClellan High School – David French, Principal, spoke about Leslie Garland and Lori Kim. He presented Lori with a plaque; Leslie was not able to attend tonight and will be receiving hers at her site.

ORGANIZATION REPORTS

1. CUTA – Heather Woods, Vice President, was happy to report that it is November. They love the October break, but they come back running. They have finished their quarter and are working on the end of the semester at multiple schools, while others just finished their trimester. Today, McClellan had an honors banquet, and the sites are recognizing lots of people. This is a busy time of year; if you are interested in seeing anything special at the sites, there are things happening this week, and more after the return from Thanksgiving Break, and a very full December. She noted that the words she took from the Site Rep Council Meeting were: “We are so eager as educators to do anything that is reasonable, within our job description. And our main goal is to motivate our students.”

2. CSEA – Amy Roenspie, Vice President, noted that they only had one matter to bring their attention to. The CSEA members would like the board to vote yes on the item on the agenda tonight. This is a 2-year agreement from 2023 – 2025. They appreciate the district’s time and support.

REPORTS/PRESENTATIONS

1. **Personnel Report** – Chris Borasi, Director of Personnel and Student Services, noted that in terms of bargaining, CSEA recently ratified a 2-year compensation package that is on the Consent Agenda tonight. We already approved the CUTA, Administration, and Confidential employees 2-year agreement. He thanked CSEA, CUTA and the district bargaining teams for making this happen. He also gave a special thank you to the Human Resources and Payroll Technicians who turned all of their talking back and forth into real dollars for employees. He then noted the following current vacancies within the district:

- Special Education Teachers (Spinelli, Center Preschool, Rex Fortune, North Country and Riles)
- EHRMS Counselor
- Speech Language Pathologist (Oak Hill)
- Math Teachers (Center High and Riles MS)
- Elementary Teacher (Spinelli)
- Instructional Specialists
- Bus Drivers
- Mechanic

Gave a shout out to Cyndy Mitchell, Transportation Supervisor, who with current staff has opened a new route for our students at the Arbors to get to and from Riles MS. We have hired 9 new substitute teachers this year and 4 new substitute cafeteria workers. He then spoke about our new job website, Teamtailor.

REPORTS/PRESENTATIONS (continued)

2. CAASPP Results – Mike Jordan, Director of Curriculum, Instruction and Special Education, gave an overview of CAASPP. He then shared the 2022-23 CAASPP scores in the following areas of English Language Arts: Literacy, Reading, Writing, Listening, and Research/Inquiry. The areas covered in math were: Concepts and Procedures, Problem Solving and Modeling, Data Analysis, and Communicating Reasoning. He also covered Next Steps after receiving this data.

3. Facilities Report – Richard Putnam, Director of Facilities, reported on the following:

CTE Project:

- in the last stages of the CTE project
- should be getting final DSA approval by mid-December
- moving in sometime in January

Center High Modernization:

- started with painting
- bid coming up mid-December; will come to the board in January

North Country Modernization:

- has started with cutting in for the new trash enclosure
- will be moving forward with next steps

Oak Hill Modernization:

- on the agenda tonight we have the contractor bid for approval

COMMENTS FROM THE AUDIENCE REGARDING ITEMS NOT ON THE AGENDA –

Public Comments In-Person: None

Public Comments Online: None

CONSENT AGENDA

1. Approved Adoption of Minutes from October 18, 2023 Regular Meeting
2. Approved Adoption of Minutes from October 20, 2023 Special Meeting
3. Approved Adoption of Minutes from November 3, 2023 Special Meeting
4. Approved Classified Personnel Transactions
5. Approved Certificated Personnel Transactions
6. Approved Tentative Agreement between CJUSD and CSEA Chapter No. 610 Regarding Compensation for the 2023-2024 and 2024-2025 School Years and MOU between CJUSD and CSEA / Addendum to TA
7. Approved MOUs with Sacramento County Office of Education to implement the Student Mental Health Wellness Education and Training Program
8. Ratified 23/24 Master Contract:
 #13 Judge Technical Staffing
9. Approved Sacramento County Special Education Local Plan Area (SELPA) Community Action Committee (CAC) Parent Representative
10. Ratified CORE Learning- Elementary Teacher K-6 grade Online Academy & Professional Development Learning Opportunities
11. Approved Out-of-State Travel for the Get Your Teach On National Conference in Las Vegas, NV – North Country
12. Approved 2023-24 Memorandum of Understanding with Sacramento County of Education, Agreement #CI:ELA_2024_16, ELA and Wonders Continued Support for New K-6 Teachers
13. Approved Agreement between Gemini Inspection Service and Center Joint Unified School District to provide DSA inspection services for the Oak Hill Elementary School Modernization Project -DSA # 02-121265
14. Approved Agreement with Rodan Builders, Inc. for Lease-Leaseback Services related to the Oak Hill Elementary School Modernization Project #23-03

CONSENT AGENDA (consent)

15. Approved Agreement with Vanden Bos Electric for Lighting in Oak Hill Multi Purpose Room
16. Approved Geotechnical Engineering Services Agreement between Terracon Consultants, Inc. and Center Joint Unified School District for North Country Elementary Modernization Project
17. Approved Disposal of Surplus Vehicle:
- 1983 Chevrolet C30 Tow Truck, VIN 1GBHC34M6DV122612, License Plate #1018611
18. Approved School Plan for Student Achievement (SPSA) - Center High School, McClellan High, Wilson Riles Middle School, Dudley Elementary, Spinelli Elementary, North Country Elementary and Oak Hill Elementary
19. Approved CSEA/CJUSD Employee Compensation Agreement & AB 1200 Public Disclosure
20. Approved Payroll Orders: October 2023
21. Approved Supplemental Agenda (Vendor Warrants): October 2023

Motion: Bruno
Second: Pope

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

Trustee Anderson asked to speak about Item #7. She noted that she is very supportive of Student Mental Health Wellness.

INFORMATION ITEMS

1. Notification of International Trips for 2024, 2025 as well as a Domestic Trip in 2024

BUSINESS ITEMS

A. TABLED - Discussion Regarding World Language Library Books

There was a motion to Table this item.

Motion: Ballin
Second: Anderson

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

B. APPROVED - Contract Amendment #8 - Facility Needs Assessment and Implementation Planning Services for Modernization Projects Agreement with Capital Program Management, Inc

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

Motion: Anderson
Second: Ballin

Mr. Loehr gave an overview of this contract. There were no public comments. There was no Board discussion. There was a motion to approve this item.

Motion: Bruno
Second: Ballin

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

C. APPROVED - Schedule Annual Organizational Meeting of the Board

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

Motion: Sammons
Second: Anderson

BUSINESS ITEMS (continued)

Mr. Loehr gave an overview of this item. There were no public comments. There was Board discussion. There was a motion to approve this item.

Motion: Sammons
Second: Anderson

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

D. TABLED - CSBA Delegate Assembly Nominations

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

Motion: Sammons
Second: Ballin

There was a motion to Table this indefinitely.

Motion: Pope
Second: Anderson

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

Superintendent Loehr asked the Board if they want CSBA nominations brought back on the agenda each time, or share with the Board members and if anyone is interested we can agendaize it. The Board liked the idea of putting it on the agenda if there is any interest. Trustee Anderson asked if someone that has served has brought any benefit to the district.

E. APPROVED - First Reading: Policies, Regulations and Exhibits

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

Motion: Bruno
Second: Sammons

Board Policy 0410 - Nondiscrimination in District Programs and Activities
Board Policy 1160 - Political Processes
Board Policy 1312.2 - Complaints Concerning Instructional Materials
Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials
Exhibit(l) 1312.2 - Complaints Concerning Instructional Materials
Board Policy 1312.3 - Uniform Complaint Procedures
Administrative Regulation 1312.3 - Uniform Complaint Procedures
Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures
Exhibit(1) 1312.4 - Williams Uniform Complaint Procedures
Exhibit(2) 1312.4 - Williams Uniform Complaint Procedures
Administrative Regulation 1330 - Use of School Facilities
Administrative Regulation 3311 - Bids
Administrative Regulation 3311.3 - Design-Build Contracts
Board Policy 3312 - Contracts
Board Policy 3460 - Financial Reports and Accountability
Board Policy 3551 - Food Service Operations/Cafeteria Fund
Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund
Board Policy 4151/4251/4351 - Employee Compensation
Administrative Regulation 4217.3 - Layoff/Rehire
Board Policy 5145.3 - Nondiscrimination/Harassment
Board Policy 6143 - Courses of Study
Administrative Regulation 6143 - Courses of Study
Board Policy 6161.1 - Selection and Evaluation of Instructional Materials
Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials
Exhibit(1) 6161.1 - Selection and Evaluation of Instructional Materials

BUSINESS ITEMS (continued)

Board Policy 6161.11 - Supplementary Instructional Materials
Board Policy 6163.1 - Library Media Centers
Board Policy 6162.5 - Student Assessment
Administrative Regulation 7140 – Architectural and Engineering Services

There were no public comments. There was Board discussion. There was a motion to approve the policies, regulations and exhibits as a block.

Motion: Bruno
Second: Sammons

Vote: General Consent
(including Student Board Rep, Harmonie Ortega)

STUDENT BOARD REPRESENTATIVE REPORTS

1. Harmonie Ortega reported on the following:

- the football team made it to the second round of playoffs
- Fall Play was last week
- Dia de Los Muertos was a success; a lot of people came out
- held their 2nd Annual Spooktacular; a lot of students and staff dressed up
- College & Career Fair was held today
- this week is Kindness Week. Daily themes are: Monday- Take What You Need Poster, Tuesday – Kindness Grams for Friends, today (Wednesday) – Kindness Poster, Thursday – Kindness Pledge during both lunches, Friday – Kindness Grams for Staff members
- they have a festive idea coming out: Decking the Halls, representing the holidays coming up
- Winter Dance Concert, December 7th & 8th
- December 12th is the Drama Showcase and is Broadway themed
- December 14th 6-8pm is the Music Concert
- they will have Operation Santa this year, visiting all our elementary schools
- the 2nd Annual Peer Tutoring Program has gone well. A lot of students have been coming out to get help
- tomorrow is the Powder Puff game at 6:00 pm

BOARD/SUPERINTENDENT REPORTS

Mrs. Sammons

- attended Dudley's Fall Festival
- attended Oak Hill's Fall Festival
- attended a Board tour of Center High and Rex Fortune Elementary and shared some details of what she saw
- wished everyone a happy Thanksgiving and a wonderful break

Mrs. Anderson

- shared information regarding a scholarship program for kids with Down Syndrome
- addressed the Seniors in the room regarding applying for scholarships; there are scholarships out there and they need to get out there and look
- wished everyone a happy holiday season

Mr. Ballin

- toured Riles Middle School, North Country Elementary School and McClellan High School on November 3rd
- toured Center High School and Rex Fortune Elementary School on October 20th
- attended the Placer Board of Education hearing regarding the land transfer request on October 30th
- was unable to attend the Sacramento County meeting the other day
- wished everyone a happy Thanksgiving and a wonderful school break

BOARD/SUPERINTENDENT REPORTS (continued)

- spoke about scholarships
- encouraged folks to attend our meetings in person, and also encouraged people to send email correspondence regarding any issues they may have

Mr. Bruno

- toured Riles Middle School, McClellan High School and North Country Elementary School and shared some details about things he saw
- noted how impressed he is about what has been done in the district in such a short time in regards to Mental Health. He applauded everyone in the district that has been a part of that. Noted that, if you need help, please reach out.

Mr. Loehr

- last night was the SCOE land transfer meeting. The county tentatively denied the petition. Now it will go back to Placer with the idea that Center Joint Unified School District and Roseville Joint High School District are in opposition, and Roseville City School District is considering a resolution in opposition of it. If Placer County approves it, it will go back to Sacramento County where it has already been tentatively denied.
- noted that 2 media outlets showed up at Rex Fortune Elementary for the Robot Extravaganza Day. He thanked Jason Farrel and his team for their work.
- shared a video created by the district regarding our Center Commitment and thanked everyone who has helped in making it.
- wished everyone a happy Thanksgiving

Mrs. Pope

- thanked the administrators for the site tours
- attended, and congratulated, Dudley Elementary for their Harvest Festival and Oak Hill Elementary for their Trunk or Treat
- noted that with the land transfer petition, so far so good; we are crossing our fingers on that
- noted that on October 19th, McClellan High School held their College and Career Fair. There were 18 booths
- was introduced to the Fortune Flyer PTO at their Meet & Greet. Congratulated them on their event.
- attended the Day of the Dead at Center High School on November 2nd. Thanked the parents who prepared the foods that were for sale at the event.
- thanked Ms Sievert for sharing pictures and information on the event that had been previously approved by the Board
- shared that the SFSS is launching their Compassion in Action Campaign to help fill their clothing closet with items for those that are in need.

ADVANCE PLANNING

- Future Meeting Dates:*
 - Regular Meeting: Wednesday, December 20, 2023 @ 6:00 p.m. – Board Room, Center Joint Unified School District Annex, 3243 Center Court Lane, Antelope, CA 95843 and/or Virtual*
- Suggested Agenda Items:*
 - none

ADJOURNMENT – 7:55 p.m.

BOARD/SUPERINTENDENT REPORTS (continued)

Respectfully submitted,

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

Nancy Anderson
Board of Trustees Clerk

Adoption Date

Agenda Item: XIII-3



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Scott A. Loehr
Superintendent

Initials:
SL

SUBJECT: Change of March 2024 Board Meeting Date

☒ **Action Item**

☐ **Information Item**

Attached Pages 0

BACKGROUND:

We are asking that the Board Meeting date in March be changed to the 2nd Wednesday of that month, which would be March 13, 2024.

RECOMMENDED BOARD ACTION:

The CJUSD Board of Trustees approve the change of the March 2024 Board meeting date to Wednesday, March 13, 2024.

Agenda Item: XIII-4



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023
TO: Center Joint Unified School District Board of Trustees
FROM: Scott A. Loehr
Superintendent
INITIALS: SL
SUBJECT: Donation of \$15,000 from the Winn Foundation for CHS Geometry and Construction Program

☒ Action Item ☐ Information Item Attached Pages ⁰_____

BACKGROUND:**RECOMMENDED BOARD ACTION:**

The CJUSD Board of Trustees approve the Donation of \$15,000 from the Winn Foundation for CHS Geometry and Construction Program.

Agenda Item: XIII-5



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12/20/2023

TO: Center Joint Unified School District Board of Trustees

FROM: Chris Borasi, Director of Human Resources

Initials:

CSB

SUBJECT: Classified Personnel Transactions

☒ **Action Item**

☐ **Information Item**

Attached Pages 1

BACKGROUND:

Classified Resignations, Releases, Transfers, Promotions and New Hires.

RECOMMENDED BOARD ACTION:

Approve Classified Personnel Transactions as Submitted

Resignations

Meekal Ahmady resigned her position as Noon Duty Aide for North Country Elementary effective December 4, 2023.

Lawanda Benjamin resigned her position as Cafeteria Worker for Dudley Elementary effective November 3, 2023.

Sia Raines resigned her position as Bus Driver for Transportation effective November 8, 2023.

Dyson Schmidt resigned his position as Technology Specialist for Computer Services effective December 22, 2023.

Releases

Rodney McClendon was released from his position as Custodian for Center High School effective December 5, 2023.

Transfers

DeeAnna Ball, Instructional Specialist, was transferred from Oak Hill Elementary to Dudley Elementary effective November 27, 2023.

Elizabeth Heath, Instructional Specialist, was transferred from Dudley Elementary to Oak Hill Elementary effective December 18, 2023.

Anna Kot, Cafeteria Worker, was transferred from Wilson C Riles Middle School to Dudley Elementary effective November 27, 2023.

Blanca Sanchez-Nunes, Cafeteria Worker, was transferred from Rex Fortune Elementary to Dudley Elementary effective November 27, 2023.

Promotions

Jake Smith was promoted to Instructional Specialist/PH for Dudley Elementary effective November 27, 2023.

New Hires

Meghan Brown was hired as an Instructional Specialist/PH for Center Preschool effective December 12, 2023.

Cristina Keats was hired as an Instructional Specialist for Dudley Elementary effective December 11, 2023.

Rusanna Lutfullina was hired as a Noon Duty Aide for North Country Elementary effective November 13, 2023.

Emily Martinez was hired as a Licensed Vocational Nurse for Special Education effective November 15, 2023 (correction to original hire date).

Angela Phiensinh was hired as a Health Assistant for Special Education effective November 7, 2023.

Viktoriia Yatsiuk was hired as a Bilingual Assistant for Center High School effective November 7, 2023.

Agenda Item: XIII-6



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12/20/2023

TO: Center Joint Unified School District Board of Trustees

FROM: Chris Borasi, Director of Human Resources

Initials:

CSB

SUBJECT: Certificated Personnel Transactions

☒ **Action Item**

☐ **Information Item**

Attached Pages 1

BACKGROUND:

Certificated Release and New Hires.

RECOMMENDED BOARD ACTION:

Approve Certificated Personnel Transactions as Submitted

Release

Jesse Phillip was released as a Mild/Mod Special Education Teacher Intern for Center High School effective December 21, 2023.

New Hires

Marsha Cornwell was hired as a Mild/Mod Special Education Teacher for Oak Hill Elementary/Rex Fortune Elementary effective December 1, 2023.

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Agenda Item: XIII-7



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12/20/2023

TO: Center Joint Unified School District Board of Trustees

FROM: Chris Borasi, Director of Human Resources

Initials:

CSB

SUBJECT: Changes to 2024-2025 and 2025-2026 school year calendars to reflect Tentative Agreement with CUTA.

☒ **Action Item**

☐ **Information Item**

Attached Pages 2

BACKGROUND:

The Tentative Agreement between CUTA and CJUSD for compensation for the 23-24 and 24-25 school years included language to add a workday to certificated staff.

The attached calendars reflect an additional teacher work day. These are changes from the previously board approved calendars.

24-25 - August 2nd

25-26 - August 1st

RECOMMENDED BOARD ACTION:

Please approve the adjusted school year calendars for the 2024-2025 and 2025-2026 school years.

2024-2025 CENTER JOINT UNIFIED SCHOOL DISTRICT

2024

JULY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER						
S	M	T	W	T	F	S
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17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2025

JANUARY						
S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY						
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16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH						
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30	31					

APRIL						
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MAY						
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JUNE						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

	School Attendance Day
	Holiday – No School
	District-wide Minimum Day
	Teacher Attendance Day – No School

Please refer to the school's calendar for specific early-out dates, Back to School Night, Parent Conferences, Open House, and other school-related events.

2025-2026 CENTER JOINT UNIFIED SCHOOL DISTRICT

2025

JULY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST						
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31						

SEPTEMBER						
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OCTOBER						
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NOVEMBER						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

DECEMBER						
S	M	T	W	T	F	S
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7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

2026

JANUARY						
S	M	T	W	T	F	S
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4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY						
S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH						
S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL						
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY						
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

	School Attendance Day
	Holiday – No School
	District-wide Minimum Day
	Teacher Attendance Day – No School

Please refer to the school's calendar for specific early-out dates, Back to School Night, Parent Conferences, Open House, and other school-related events.

Agenda Item: XIII-8



AGENDA ITEM

BOARD OF TRUSTEES

Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12/20/2023

TO: Center Joint Unified School District Board of Trustees

FROM: Chris Borasi, Director of Human Resources

Initials:

CSB

SUBJECT: CLASSIFIED NEGOTIATIONS
DISTRICT'S INITIAL PROPOSAL
FOR 2023-2024 REOPENER NEGOTIATIONS

☒ **Action Item**

☐ **Information Item**

Attached Pages _____

BACKGROUND:

Notice is given that pursuant to Government Code section 3547(a) and (b), members of the public may comment on the Center Joint Unified School District's ("District") initial proposals for classified employee negotiations.

The Board of Trustees ("Board") and California School Employees Association ("CSEA") Chapter No. 610 are working under a three-year collective bargaining agreement, July 1, 2021 to June 30, 2024. For the 2023-2024 school year, the parties may reopen on salary and benefits, and two (2) other articles.

The District negotiations team will bargain in good faith over CSEA proposals for 2023-2024. The Board may offer its own proposals on related subjects within the same Articles reopened by CSEA. Attached hereto as Exhibit A are CSEA's initial proposals for 2023-2024.

RECOMMENDED BOARD ACTION:

Approve the District's and CSEA's proposed reopeners for the 2023-2024 and 2024-2025 school years.



**CENTER JOINT UNIFIED
SCHOOL DISTRICT**
ESTABLISHED 1858

Respecting Our Traditions, While Embracing New Ideas

Board of Trustees
Nancy Anderson
Howard Ballin
Steven Bruno
Delrae Pope
Adrianna Sammons

Superintendent
Scott A. Loehr

CENTER JOINT UNIFIED SCHOOL DISTRICT
CLASSIFIED NEGOTIATIONS
DISTRICT'S INITIAL PROPOSAL
FOR 2023-2024 REOPENER NEGOTIATIONS

Notice is given that pursuant to Government Code section 3547(a) and (b), members of the public may comment on the Center Joint Unified School District's ("District") initial proposals for classified employee negotiations.

The Board of Trustees ("Board") and California School Employees Association ("CSEA") Chapter No. 610 are working under a three-year collective bargaining agreement, July 1, 2021 to June 30, 2024. For the 2023-2024 school year, the parties may reopen on salary and benefits, and two (2) other articles.

The District negotiations team will bargain in good faith over CSEA proposals for 2023-2024. The Board may offer its own proposals on related subjects within the same Articles reopened by CSEA. Attached hereto as Exhibit A are CSEA's initial proposals for 2023-2024.

Currently, the Board's initial proposal for 2023-2024 is summarized as follows:

- 1. Article XIX - Wages**
 - The District proposes to negotiate parity in the salary schedule.
- 2. Article XX- Health & Welfare Benefits**
 - The District proposes to maintain the Status Quo on this article.
- 3. Article VI- Hours**
 - The District proposes to revise provisions in this article regarding extra work assignments.



8408 Watt Avenue, Antelope, California 95843
(916) 338-6400



CENTER JOINT UNIFIED SCHOOL DISTRICT

ESTABLISHED 1858

Respecting Our Traditions, While Embracing New Ideas

Board of Trustees
Nancy Anderson
Howard Ballin
Steven Bruno
Delrae Pope
Adrianna Sammons

Superintendent
Scott A. Loehr

Currently, the Board's initial proposal for 2024-2025 is summarized as follows:

1. **Article XIX - Wages**

- The District proposes to negotiate parity in the salary schedule.

The District and CSEA bargaining teams have met and/or will meet to negotiate the preceding initial proposals on mutually agreeable dates.

EXHIBIT A



8408 Watt Avenue, Antelope, California 95843
(916) 338-6400



**CENTER JOINT UNIFIED
SCHOOL DISTRICT**
ESTABLISHED 1858

Respecting Our Traditions, While Embracing New Ideas

Board of Trustees
Nancy Anderson
Howard Ballin
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Superintendent
Scott A. Loehr

1.. **Article XIV - Leaves (Opener for CSEA)**

- CSEA would like to negotiate an increase in confidential days, an additional qualifying event for Personal Necessity Leave, and a Perfect Attendance Leave.



8408 Watt Avenue, Antelope, California 95843
(916) 338-6400

Agenda Item: XIII-9



AGENDA ITEM

BOARD OF TRUSTEES

Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12/8/2023

TO: Center Joint Unified School District Board of Trustees

FROM: Ryan Miranda, SFSS Coordinator

Initials:

CSB

SUBJECT: REVISION TO THE FISCAL YEAR 2023-2024 SERVICE AGREEMENT BETWEEN CENTER JOINT UNIFIED SCHOOL DISTRICT AND SUNRISE RECREATION & PARK DISTRICT FOR THE EXPANDED LEARNING OPPORTUNITIES PROGRAM (ELO-P)

☒ **Action Item**

☐ **Information Item**

Attached Pages 21

BACKGROUND:

This revised service agreement with Sunrise Recreation & Park District includes costs associated with (1) expanding intersession programming dates for the Expanded Learning Opportunities Program through 6/30/2024, (2) expanding student enrollment, (3) increased staffing, and (4) increased operating costs. The revised amounts are \$408,940 for the additional 14 students and \$329,000 without the additional 14 students. Sunrise Recreation & Park District currently runs ELO-P programming at Oak Hill. The Expanded Learning Opportunities Program provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.

RECOMMENDED BOARD ACTION:

Approve revised service agreement with Sunrise Recreation & Park District

**ELOP SERVICES AGREEMENT
BETWEEN
SUNRISE RECREATION AND PARK DISTRICT
AND
CENTER JOINT UNIFIED SCHOOL DISTRICT**

This ELOP Services Agreement (the “Agreement”) is entered into on August 1, 2023 (“Effective Date”) by and between the Center Joint Unified School District, hereinafter referred to as (“DISTRICT”), and the Sunrise Recreation and Park District, hereinafter referred to as (“SRPD”), for the express purpose of implementing the Expanded Learning Opportunities Program (“ELOP”). It is understood by and between the Parties that the implementation of this Agreement is contingent upon continued funding received by DISTRICT from the California Department of Education. DISTRICT and SRPD may be referred to herein individually as “Party” and collectively as “Parties.”

WHEREAS, Government Code section 53060 authorizes DISTRICT to enter into a contract to obtain special services in administrative matters;

WHEREAS, DISTRICT and SRPD desire to work cooperatively to build an asset-based approach to the delivery of services to children, youth and families after school. DISTRICT and SRPD will implement effective strength-focused strategies for positive youth development as part of the ELOP at Oak Hill Elementary School (“Property”).

WHEREAS, SRPD has the necessary qualifications by reason of training, experience, preparation, and organization, and is agreeable to performing and providing such Services, upon and subject to the terms and conditions as set forth below in the Agreement.

NOW THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto mutually agree to the terms and conditions of this Agreement as follows:

I. PURPOSE

The purpose of this Agreement is to establish a formal working relationship between the Parties, based on the intent to meet the service delivery needs of the ELOP as described in the program model guidebook, and to set forth the operative conditions which will govern this important collaboration.

II. DESCRIPTION OF PROGRAM SERVICES

A. SRPD will provide the services described herein (“Services”):

1. Provide staff to operate the program as described in the ELOP guidelines attached hereto and hereby incorporated by reference as Exhibit “A” ELOP Guidelines.

2. Provide supervision of the personnel employed under this Agreement. All terms of employment of said persons, including working conditions, discipline, hiring and discharging, or other terms of employment and/or requirements of law, shall be made by the SRPD and DISTRICT shall have no right or authority over such persons or the terms of such employment; however, DISTRICT will have input on the selection and placement of the staff hired for this program.

3. Delivery of Services will occur during before school and after school program hours and times vary from 7:00 a.m. to 6:00 p.m. on designated days of program operation.

Transitional Kindergarten

Before School: 7:00 a.m. – 9:25 a.m. (M – F)

After School: 12:50 p.m. – 6:00 p.m. (M – F)

Kindergarten

Before School: 7:00 a.m. – 9:25 a.m. (M – F)

After School: 2:40 p.m. – 6:00 p.m. (M)

After School: 3:40 p.m. – 6:00 p.m. (T – F)

1st-6th Grade

Before School: 7:00 a.m. – 9:25 a.m. (M – F)

After School: 2:40 p.m. – 6:00 p.m. (M)

After School: 3:40 p.m. – 6:00 p.m. (T – F)

4. Be responsible for maintaining evaluation data, attendance forms, and other relevant program documentation as needed by program.

5. Provide appropriate recreational, educational and custodian supplies for services that will be billed to DISTRICT under terms of reimbursable payment.

B. DISTRICT agrees to the following:

1. Provide appropriate space and general operational supplies for Services. This space will include access to needed school facilities, office equipment, and supplies. Overall Facility Maintenance will be managed by the district who owns the facility.

2. Develop common confidentiality guidelines to share information between DISTRICT and SRPD to the extent permitted by the California Education Code and the Welfare and Institutions Code governing client confidentiality.

3. Work collaboratively with SRPD to identify and meet the needs of students served in the program.

4. Set meeting and training schedules.

5. Maintain coordination with other agencies and services providers with SRPD.
6. Provide the needed audit documentation to the state as required by the ELOP guidelines.

III. **TERM**

The term of this Agreement shall commence no earlier than August 1, 2023, and continue through June 30, 2024, which will include the 30 intersession days as required, unless sooner terminated as provided for hereinafter. This Agreement may be renewed by both Parties annually by written mutual agreement.

IV. **TERMINATION OR AMENDMENT**

A. Mutual Agreement. This Agreement may be terminated or amended in writing at any time by mutual written consent of all of the parties to this Agreement and may be terminated by either party for any reason by giving the other party sixty (60) days advance written notice. In the event of cancellation prior to completion of the specified services, all finished or unfinished projects, documents, data, studies, and reports prepared by the SRPD under this agreement shall, at the option of the DISTRICT, become DISTRICT property. The SRPD shall be entitled to receive just and equitable compensation for any satisfactory work completed on such items prior to termination of the Agreement.

B. Termination for Default. DISTRICT may, by written notice to SRPD, terminate this Agreement in whole or in part at any time because of the failure of SRPD to fulfill its contractual obligations and following a reasonable opportunity to cure. Upon receipt of such notice, SRPD shall:

1. Immediately discontinue all services affected (unless the notice directs otherwise); and

2. Deliver to DISTRICT all information and material as may have been involved in the provision of services whether provided by DISTRICT or generated by SRPD in the performance of this Agreement, whether completed or in process. Termination of this Agreement shall be as of the date of receipt by SRPD of such notice.

C. If the termination is due to the failure of SRPD to fulfill its contractual obligations, DISTRICT may take over the Services, and complete the Services by contract or otherwise. In such case, SRPD shall be liable to DISTRICT for any reasonable costs or damages occasioned to DISTRICT thereby. The reasonable expense of completing the Services, and any other costs or damages otherwise resulting from the failure of SRPD to fulfill its obligations, shall be charged to SRPD and shall be deducted by DISTRICT out of such payments as may be due to SRPD.

D. If, after the notice of termination for failure to fulfill contract obligations, it is determined that SRPD has not so failed, the termination shall be deemed to have been affected for the convenience of DISTRICT pursuant to Section IV A.

E. SRPD shall not be entitled to anticipatory or consequential damages because of any termination under this section. Payment to SRPD in accordance with this section shall constitute SRPD's exclusive remedy for any termination hereunder. The rights and remedies of DISTRICT provided in this section are in addition to any other rights and remedies provided by law or under this Agreement.

V. **HEALTH AND SAFETY MANDATES**

A. HEALTH AND SAFETY. SRPD shall comply with all applicable federal, state, local, and DISTRICT laws, regulations, ordinances, policies, and procedures regarding student health and safety.

B. INCIDENT/ACCIDENT REPORTING. SRPD shall submit accident or incident reports pursuant to the procedures specified by the DISTRICT.

C. CHILD ABUSE REPORTING. SRPD hereby agrees that all staff members, including volunteers, are familiar with and agree to its child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11166. A written statement acknowledging the legal requirements of such reporting and verification of staff adhere to such reporting shall be submitted to the DISTRICT at DISTRICT's request. SRPD must develop and/or maintain a written child abuse reporting procedure.

D. REPORTING OF MISSING CHILDREN. SRPD assures DISTRICT that all staff members, including volunteers, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370. A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to the DISTRICT at DISTRICT's request.

E. TUBERCULOSIS ASSESSMENT AND EXAMINATION. Prior to commencing the ELOP Services and at its sole cost and expense, the SRPD shall: (i) comply with the assessment and examination procedures required pursuant to Section 49406; and (ii) certify to the DISTRICT, using the form attached as Exhibit "C" to this Agreement, that he/she is free of tuberculosis risk factors or, if risk factors are present, is free of infectious tuberculosis.

F. BLOOD-BORNE PATHOGENS AND OTHER INFECTIOUS MATERIALS. If this Agreement contemplates that the SRPD will furnish any medical assistance to DISTRICT students or otherwise potentially be subjected to any occupational exposure as defined in 29 CFR 1901.1030(b), then, notwithstanding that the SRPD is an independent contractor and not an employee of the DISTRICT, the SRPD shall comply with all applicable U.S. Department of Labor, Occupational Health and Safety Administration ("OSHA") safety and health standards and other requirements set forth in 29 CFR 1901.1030. For avoidance of doubt, 29 CFR 1901.1030(b) defines occupational exposure, as of the Effective Date, to mean "reasonably anticipated skin, eye,

mucous membrane, or parenteral contact with blood or other potentially infectious materials that may result from the performance of an employee's duties."

G. COVID-19 Related Requirements

1. In connection with and for all purposes of this Agreement and the ELOP Services, the SRPD shall be responsible, at its cost, for compliance with any and all orders and guidance issued by public health and/or other governmental officials ("Public Health Orders") that are intended to slow the spread of the coronavirus that causes COVID-19 ("Coronavirus"), regardless of whether those are in effect as of the Effective Date or take effect thereafter. In addition, the SRPD shall indemnify, hold-harmless, and defend the DISTRICT, in accordance with this Agreement, with respect to any and all liabilities that may arise from: (i) the failure by the SRPD to fully and satisfactorily comply with any Public Health Order; and/or (ii) the COVID-19-related infection, injury, or death of any person or persons in connection with any such failure by the SRPD.

2. The SRPD, at its cost, shall procure all personal protective equipment ("PPE") that reasonably is required for the SRPD's use in connection with the ELOP Services. For purposes of the foregoing, such PPE may include, without limitation and as applicable, all gloves, face shields, goggles, "surgical" face coverings, and similar equipment designed to protect the wearer from injury or help prevent wearer exposure to infection by the Coronavirus. In no event shall the DISTRICT be responsible or liable, regardless of the basis or bases for responsibility or liability, if the SRPD is unable to procure or timely procure any necessary PPE. However, in any such event, if the health and safety of DISTRICT students could, therefore, be endangered, the SRPD shall provide notice to the DISTRICT and, at the SRPD's cost and to the extent PPE reasonably can be made available without impairing any DISTRICT operations, the DISTRICT will attempt to provide sufficient PPE from any stock that it has on hand.

3. Immediately upon becoming aware or reasonably suspecting that the SRPD, any DISTRICT student, or any other person was infected with the Coronavirus at any time the person was present in or at any ELOP Location, the SRPD shall: (i) give written notice to the DISTRICT; and (ii) take all steps required and/or recommended by the Public Health Orders, including, without limitation and if applicable, seeking to identify, through contact tracing, those who may have been exposed to the Coronavirus and otherwise taking steps necessary to limit the number of additional people who may become exposed to the Coronavirus. Any and each failure by the SRPD to give such notice when required by this Section shall constitute a material default by the SRPD of its obligations pursuant to this Agreement.

VI. **INDEMNIFICATION**

The SRPD shall indemnify and hold-harmless the District and the District Representatives (collectively, the "District Indemnitees"), and each of them, with respect to any and all losses, damages, judgments, costs and expenses (including, but not limited to, attorney's fees and other legal costs), and other liabilities of whatever nature (each a "Liability" and, if referring to more than one, the "Liabilities") that arise from the activities in connection with this Agreement by the SRPD, any Lower Tier SRPD, or any person or entity within the control of either. With respect to

each claim, demand, action, and other proceeding within the scope of the foregoing indemnification obligation, the SRPD shall defend the District Indemnitees, using qualified and experienced legal counsel acceptable to the District, but retained by the SRPD at its sole cost and expense. If the SRPD refuses tender of any defense within the scope of the SRPD's obligations pursuant to this Section: (i) the SRPD shall nonetheless continue to be bound by its obligations pursuant to this Section; and (ii) the SRPD shall be deemed and construed to have waived any and all rights to claim or otherwise assert that the District provided an inadequate defense of the matter tendered to the SRPD. Notwithstanding the foregoing, to the extent any Liability is attributable to the negligence or willful misconduct of both Parties (directly or through their respective officers, employees, contractors, subcontractors, or other representatives), then, in connection with that Liability, the Parties shall be responsible and liable on a comparative basis.

VII. INDEPENDENT CONTRACTOR STATUS

The Parties agree the relationship created by this Agreement is that of an independent contractor. In performing all of the Services, SRPD shall be, and at all times is, acting and performing as an independent contractor with DISTRICT, and not as a partner, coventurer, agent, or employee of DISTRICT, and nothing contained herein shall be construed to be inconsistent with this relationship or status and is not granted any right or authority to assume or to create any obligation or responsibility, express or implied, on behalf of or in the name of DISTRICT or to bind the DISTRICT in any manner. Except for any materials, procedures, or subject matter agreed upon between SRPD and DISTRICT, SRPD shall have complete control over the manner and method of performing the Services. SRPD will be responsible for payment of all SRPD employee wages, payroll taxes, employee benefits, and any amounts due for federal and state income taxes and Social Security taxes. These taxes will not be withheld from payments under this Agreement.

VIII. FINGERPRINTING

In accordance with Education Code Section 45125.1, SRPD shall have conducted the required criminal background check of its employees and of all persons who will be providing services to DISTRICT on behalf of SRPD, and upon receipt of those checks, certify to DISTRICT that no employee or person providing services has been reported by the Department of Justice as having been convicted of a violent or serious felony as defined by statute, including but not limited to Penal Code sections 667.5(c) and/or 1192.7(c). SRPD shall not permit any employee to have any such contact with students of DISTRICT until such certification has been received by DISTRICT. SRPD shall supply DISTRICT with a list of names of those employees who are cleared to work with students and parents of the district.

IX. INSURANCE

SRPD shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damage to property, which may arise from or in connection with performance under this Agreement by SRPD, its agents, representatives, or employees.

A. Insurance coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence from CG 0001).

2. Insurance Service Office form number CA0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).

3. Worker's Compensation insurance as required by the State of California and Employer's Liability Insurance.

B. SRPD shall maintain limits of insurance no less than:

1. General Liability: \$1,000,000.00 per occurrence for bodily injury, personal injury, and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, the general aggregate limit shall be thrice the required occurrence limit (\$3,000,000.00).

2. Automobile Liability: \$1,000,000.00 per accident for bodily injury and property damage.

3. Employer's Liability: \$1,000,000.00 per accident for bodily injury or disease.

C. SRPD shall provide supplemental medical injury insurance for program students injured during after school program activities. The maximum medical pay per student injury is \$10,000. SRPD's insurance shall take effect after student's health insurance and District's supplemental insurance have been expended.

D. A policy of professional errors and omissions liability insurance ("PL Policy") with policy limits of not less than One Million Dollars (\$1,000,000.00), combined single limits, per occurrence or claim, and Three Million Dollars (\$3,000,000.00) aggregate. If the policy is written as a "claims made" policy, the retroactivity date shall be prior to the Effective Date, including, without limitation, any and each renewal or replacement policy. SRPD shall always keep the PL Policy in full force and effect during the Agreement Term and until the date that is four (4) years after termination of this Agreement. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the effective date of this Agreement, SRPD shall purchase "extended reporting" coverage for a minimum of four (4) years after termination of this Agreement.

E. A policy of abuse-molestation insurance ("AM Policy") that: (1) is separate from the general liability, E&O liability, and other insurance policies that the SRPD may have in effect; (2) is written on an "occurrence" basis; (3) has coverage limits of not less than \$3,000,000 per occurrence and \$6,000,000 aggregate; (4) provides coverage for direct and vicarious liability associated with sexual misconduct and other physical abuse, and for verbal, emotional, mental, and other non-physical abuse; (5) covers acts and omissions by, among others, personnel directly providing the ELOP Services to District students or otherwise having contact with District students (whether directly employed by the SRPD or otherwise); (6) provides coverage for the District prior

to any determination that an accused abuser is guilty; and (7) provides for payment of defense costs outside of the AM Policy's coverage limits. The SRPD shall comply with any and all risk management controls reasonably required by the insurer that issues the AM Policy.

F. For all insurance coverage procured by SRPD, the following terms apply:

1. Any deductibles or self-insured retentions must be declared to and approved by District. At its option, District may require SRPD, at SRPD's sole cost, to: (a) cause its insurer to reduce to levels specified by District or eliminate such deductibles or self-insured retentions as pertain to the District or any of its officers or employees, or (b) procure a bond or other financial instrument guaranteeing payment of the deductible or retention, and all losses and related investigations, claim administration, and defense expenses.

G. The general liability and automobile liability policies, workers' compensation policy, and the AM Policy shall provide, or be endorsed to provide, as follows:

1. The District and each of the District Representatives shall be named as Additional insureds with respect to all liability arising out of activities by or on behalf of SRPD in connection with this Agreement and/or the ELOP Services. The coverage shall contain no special limitations on the scope of protection afforded to District or any of the District Representatives.

2. For any claims related to the services, SRPD's insurance coverage shall be primary insurance with respect to District and its officers and employees. Any insurance or self-insurance maintained by District or any of its officers or employees shall be excess of SRPD's insurance and shall not contribute with it.

3. Any failure to comply with reporting or other provisions of the policies, including, without limitation, a breach of any of the SRPD's warranties, shall not affect coverage provided to District or any of its officers or employees.

4. SRPD's insurance shall apply separately to each insured against whom a claim is made, or suit is brought, except with respect to the limits of the insurer's liability.

5. Each insurance policy required by this clause shall be endorsed to provide that coverage shall not be terminated, suspended, voided, or canceled, or coverage limits reduced, except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to District.

H. Insurance is to be placed with insurers admitted by the State of California and with an A minus (A-), VII, or better rating from A.M. Best.

I. SRPD shall furnish District with original endorsements effecting coverage required by this clause. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on forms provided by or approved by the District. All endorsements are to be received and approved by District before the ELOP Services commence. Upon request by the District, the SRPD shall cause its insurer(s) to provide complete,

certified copies of the insurance policies requested by the District, including the endorsements required by this Agreement. All Certificates of Insurance shall reference the district's contract number for this Agreement on the face of the certificate. The foregoing obligation to provide certified copies of insurance policies shall survive the expiration of the Agreement Term or any earlier termination of this Agreement.

J. PROPERTY INSURANCE

DISTRICT shall maintain, for the duration of this Agreement, all-risk real and personal property coverage adequate to cover the replacement cost of all DISTRICT-owned buildings and personal property on the Property to which SRPD may have access under this Agreement. SRPD shall be solely responsible for obtaining adequate property insurance for SRPD's personal property, building improvements, and any real property/buildings owned by the DISTRICT while located on the Property or elsewhere.

X. **COMPLIANCE WITH LAWS, RULES, AND REGULATIONS**

Parties agree to comply with all Federal, State and local laws in performance of this Agreement. SRPD represents and agrees that it does not and shall not discriminate on the basis of race, religion, color, sex, age, sexual orientation, disability or national origin.

XI. **MAINTENANCE OF RECORDS/CONFIDENTIALITY.**

A. In connection with this Agreement and the ELOP Services, the SRPD shall prepare and maintain all records ("SRPD Records") as: (i) consistent with generally accepted accounting principles and good business practices; and (ii) required by State of California and federal laws and regulations. The SRPD shall maintain all SRPD Records for a period of at least seven (7) years after final payment to the SRPD pursuant to this Agreement. For purposes of this Agreement, "SRPD Records" shall include, but are not limited to: student records as defined by California Education Code section 49061 (b); registers and roll books of teachers and/or daily service SRPD's daily service logs and notes and other documents used to record the provision of the ELOP Services; staff lists specifying credentials held and documents evidencing other staff qualifications, social security numbers, dates of hire, and dates of termination; staff time sheets; non-paid staff and volunteer sign-in sheets; liability and worker's compensation insurance policies; after school agency certifications; statements of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; federal/state payroll quarterly reports (e.g., IRS Form 941, California Form DE3D, DE 938, DE 9, et cetera); bank statements and canceled checks; and complaints, demands, claims, court filings, witness statements, and similar documents.

B. SRPD shall make the SRPD Records available for inspection and copying, by the DISTRICT, the California State Auditor, and other governmental entities with competent jurisdiction, at all reasonable times within the record retention period specified in Subsection 19.A. herein. Notwithstanding the foregoing, if the DISTRICT or other governmental entity commences

during such record retention period, but does not complete within such record retention period, an audit or other review for which the SRPD Records are required, the SRPD shall make the SRPD Records available in accordance with this Subsection until such time as the audit or other review has been completed and closed.

C. With respect to and as applicable to the SRPD and all authorized Lower Tier Providers (as defined in Section XV below), all of the following shall be deemed and construed to be confidential: (i) this Agreement; all communications and information obtained by SRPD from DISTRICT relating to this Agreement; and all information developed by SRPD in connection with this Agreement and/or the ELOP Services (including, without limitation, all student records and the identity of DISTRICT students being served by SRPD). Except as provided in Subsections XI.D and XI.G., neither the SRPD nor any Lower Tier Provider, without prior written consent of an authorized DISTRICT representative, shall divulge to, or discuss with, any third party either the work or services provided hereunder, or any communication or information in connection with such services or work, except as required by law. Prior to any disclosure that the SRPD believes may be required by law, the SRPD shall give notice to the DISTRICT and a reasonable period of days, but in no event fewer than ten (10) business days, for the DISTRICT to seek a protective order or otherwise prevent disclosure. Except for disclosures required by law, the SRPD shall not use or disseminate any communications or information obtained from DISTRICT or developed by the SRPD or any Lower Tier Provider in connection with this Agreement and/or the ELOP Services, for any purpose other than the performance of this Agreement, without DISTRICT's prior written consent.

D. At the conclusion of the performance of this Agreement, SRPD shall return to DISTRICT all written materials constituting or incorporating any communications or information obtained from DISTRICT or developed by the SRPD or any Lower Tier Provider in connection with this Agreement. Upon DISTRICT's specific approval, SRPD may retain copies of such materials, provided that such materials shall always remain subject to the requirements of Subsection XI.C herein.

E. SRPD may disclose to any authorized Lower Tier Provider or other DISTRICT approved third party, any information otherwise subject to Subsection XI.CC that reasonably is required for the performance of the Lower Tier Provider's responsibilities in connection with this Agreement and/or the ELOP Services. The SRPD shall require in each of its written subcontracts that the Lower Tier Provider comply in all respects with the requirements of this Section XI and shall provide a copy of each such subcontract to DISTRICT prior to the Lower Tier Provider commencing performance pursuant to the subcontract.

F. SRPD represents and warrants that it shall not publish, cause to be disseminated, or otherwise disclose through any press release, public statement, or marketing or selling effort, any information that is confidential in accordance with this Section without the express written approval of DISTRICT given in advance of disclosure, which approval the DISTRICT in its sole discretion may grant, deny, or condition.

G. SRPD's obligations pursuant to this Section XI relating to information deemed confidential shall survive cancellation, termination, or expiration of the Agreement Term.

H. SRPD shall maintain confidential information, including, among others, DISTRICT student records, in a secure location and, as applicable, on secure servers or other equipment, as reasonably sufficient to ensure confidentiality and prevent unauthorized access. SRPD shall maintain a current list of the names and positions of each and all employees of the SRPD and any and all authorized Lower Tier Providers who have access to confidential records. SRPD shall maintain an access log for each DISTRICT student's record which lists: (i) each and all persons, agencies, and other organizations that request or receive information from the record; and (ii) the legitimate interests for such request or receipt of information from the record. Such log shall be maintained as required by California Education Code section 49064 and, notwithstanding anything to the contrary, shall include the name, title and agency/organization affiliation, and date/time of access for each individual requesting and/or receiving information from any DISTRICT student's record.

I. The SRPD shall not record in the foregoing log any information regarding access to the DISTRICT student's records by: (i) the DISTRICT student's parent; (ii) an individual to whom written consent has been executed by the DISTRICT student's parent; or (iii) employees of DISTRICT or SRPD having a legitimate educational interest in requesting or receiving information from the record. For purposes of this paragraph, "employees of the DISTRICT or SRPD" does not include employees of Lower Tier Providers. SRPD shall grant parents access to student records and comply with parents' requests for copies of student records, as required by State of California and federal laws and regulations.

J. Without limiting anything else in this Agreement, and in connection with the ELOP Services, the SRPD: (i) shall be responsible for ensuring compliance in all respects, by its personnel and the personnel of all Lower Tier Providers, with the privacy-related requirements described in Attachment "C" to this Agreement ("Privacy Requirements"); and (ii) acknowledges that portions of the provisions set forth in the foregoing subsections of this Section XI are intended to implement such Privacy Requirements.

XII. SCHOOL SERVED

Oak Hill Elementary School.

XIII. COMPENSATION

A. Payments. DISTRICT agrees to pay SRPD for services rendered pursuant to this Agreement:

1. DISTRICT agrees to reimburse SRPD for the services provided to ELOP a projected sum of \$329,000 for the 2023/24 fiscal year. This sum includes the \$235,000 (\$4,700 annually per student, for 50 students), \$30 per week/per student for snack supplies/services- billed monthly (\$70,500 annually) and \$23,500 (\$470 per student for June Intersession days), as stated in the attached ELOP Services Budget, attached hereto and hereby incorporated by reference as Exhibit "B" ELOP Services Budget. Should there be enough interest in adding additional staff we would require student increments of 14 students at \$4,300 per student

and \$30 per week/per student for snack supplies/services-billed monthly (additional \$19,740 annually) for a maximum total of \$408,490, provided the overall site total does not exceed 120 students at one time.

2. SRPD will bill DISTRICT monthly. The billing will show total charges by individual school site with submission of the bill to:

Center Joint Unified School District
ELOP – ATTENTION: Lisa Coronado, Director of Fiscal Services
8408 Watt Avenue
Antelope, CA 95843

B. NONAPPROPRIATION OF FUNDS

1. If at any time during the Agreement Term the DISTRICT's then-current annual budget does not appropriate sufficient funds to pay for the ELOP Services to be provided pursuant to this Agreement, this Agreement shall terminate and be of no further force or effect. In such event, the DISTRICT shall have no liability to pay any funds to the SRPD or furnish any other consideration under this Agreement, and the SRPD shall not be obligated to perform any provisions of this Agreement.

2. If, in any fiscal year during the Agreement Term, the DISTRICT Board reduces or terminates funding for purposes of this Agreement, the DISTRICT shall have the option to either cancel this Agreement, without liability to or recourse by the SRPD, or offer to enter into an amendment to this Agreement that reflects the reduced funding amount.

C. GRANT FUNDING

SRPD hereby acknowledges that DISTRICT's payments to SRPD are specifically conditioned upon the DISTRICT's receipt of grant funding from the State of California specifically for the ELOP Program. If DISTRICT's receipt of such grant funding is for any reason delayed or suspended, the DISTRICT reserves the right to suspend payments to SRPD until such time as grant funding resumes and the DISTRICT shall have no obligation to pay the SRPD for services provided pursuant to this Agreement except to the extent of such grant funding received by the DISTRICT. In such event, however, the SRPD may suspend performance of the ELOP services until such time as the grant funding resumes. If such grant funding terminates, the DISTRICT shall have no obligation to continue payments to the SRPD, other than for services satisfactorily completed prior to termination of the grant funding, and this Agreement shall be deemed and construed to automatically terminate immediately upon termination of the grant funding. In the event this Agreement so terminates, the SRPD shall terminate its performance pursuant to this Agreement, provided that the provisions of this Agreement that expressly or implicitly survive termination shall remain in effect.

XIV. **WRITTEN NOTICE**

Written notices regarding this Agreement required to be provided herein shall be sent, first class mail to the following representatives:

To: Ryan Miranda, District Coordinator- Student and Family Support Services Center Joint Unified School District 8408 Watt Avenue Antelope, CA 95843	To: Marty Buell, Recreation Community Services Superintendent Sunrise Recreation and Park District 7801 Auburn Blvd. Citrus Heights, CA 95610
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XV. ASSIGNMENT AND SUBCONTRACTORS

A. Assignment. SRPD shall not assign, sublet, or transfer this Agreement or any rights under or interest in this Agreement without the prior written consent of the DISTRICT, which may be withheld by the DISTRICT in its sole and absolute discretion for any reason. Any attempted assignment, sublet, or transfer in violation of this Agreement shall be grounds for the DISTRICT, in its sole discretion, to terminate the Agreement.

B. SUBCONTRACTING

1. The SRPD may contract with a third party (each a “Lower Tier Provider”) for performance by the Lower Tier Provider of a portion of the ELOP Services, or any special education or other ancillary or related services required for the SRPD to perform the ELOP Services, only upon, in each case, written consent of the DISTRICT given in advance of the SRPD entering into the subcontract. The DISTRICT, in its reasonable discretion, may grant, deny, delay, or condition any such consent. If the SRPD is authorized to subcontract in accordance with this Section XV, the SRPD shall incorporate all provisions of this Agreement into each such subcontract, provided that a Lower Tier Provider shall only be required to perform such portion of the ELOP Services as described in the subcontract. Without limiting the foregoing, the SRPD shall in each case cause the Lower Tier Provider to procure and maintain insurance during the term of the corresponding subcontract, or for such longer period as required by this Agreement. A Lower Tier Provider’s insurance shall provide coverage at least as broad as the coverage described in Section IX herein and shall have coverage limits not less than the limits set forth in Section IX herein.

2. Each Lower Tier Provider’s insurance coverage shall comply with all of the following:

a. Any and all deductibles and self-insured retentions must be declared to and approved by the DISTRICT. At its option, DISTRICT may require that a Lower Tier Provider, at no cost to the DISTRICT: (i) cause its insurer to reduce, to levels specified by the DISTRICT, or eliminate such deductibles or self-insured retentions as pertain to DISTRICT, and its officers and employees; or (ii) procure and provide to the DISTRICT a bond or other financial instrument

guaranteeing payment of the deductible or self-insured retention, together with any losses and related investigations, claim administration, and defense expenses.

b. The general liability and automobile liability policies are to provide, or be endorsed to provide, as follows:

1. The DISTRICT, the Governing Board of the Center Joint Unified School DISTRICT (“DISTRICT Board”) and each individual member thereof, and the DISTRICT’s other officers, employees, contractors, subcontractors, volunteers, agents, and other representatives (each, not including the DISTRICT, a “DISTRICT Representative”) are to be named as additional insureds with respect to all liability arising out of activities by or on behalf of the Lower Tier Provider in connection with the ELOP Services. The coverage shall contain no special limitations on the scope of protection afforded to any of the DISTRICT Representatives.

2. For any and all claims related to the services performed under this Agreement, a Lower Tier Provider's insurance coverage shall be primary insurance as it pertains to DISTRICT, and its officers and employees, shall be excess of Lower Tier Provider's insurance and shall not contribute with it.

3. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to DISTRICT or any of its officers or employees.

4. A Lower Tier Provider's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

5. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, to DISTRICT.

c. Insurance is to be placed with insurers admitted by the State of California and with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to DISTRICT.

d. Each Lower Tier Provider shall furnish DISTRICT with original endorsements effecting coverage required by this clause and a declarations page for each policy. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. The endorsements are to be on forms provided by DISTRICT. All endorsements are to be received and approved by DISTRICT before work commences. As an alternative to DISTRICT’s forms, a Lower Tier Provider's insurer may provide complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this Agreement. All Certificates of Insurance shall reference DISTRICT’s contract number. Notwithstanding the last sentence of Subsection XV.B.1 herein, if the SRPD enters into subcontracts for the provision of transportation services, SRPD shall ensure in each case that the subcontract requires the Lower Tier Provider to procure and maintain general liability and vehicle insurance with per-occurrence limits of at least \$2,000,000.

XVI. GENERAL TERMS AND CONDITIONS

A. NATURE OF AGREEMENT. This Agreement constitutes a binding expression of the understanding of the parties with respect to the services to be provided hereunder and is the sole contract between the parties with respect to the subject matter thereof. There are no collateral understandings, representations, or agreements other than those contained herein. This Agreement represents the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes other ELOP agreements and communications however characterized, written or oral, between or on behalf of the parties hereto with respect to the subject matter hereof. This Agreement may only be modified by a written instrument signed by authorized representatives of each of the parties hereto.

B. BINDING EFFECT. This Agreement shall inure to the benefit and shall be binding upon all of the parties to this Agreement, and their respective successors in interest or assigns.

C. WAIVER. No claim or right arising out of a breach of this Agreement can be discharged in whole or in part by a waiver or renunciation of the claim or right unless such waiver is in writing.

D. SEVERABILITY. It is intended that each paragraph of this Agreement shall be treated as separate and divisible, and in the event that any paragraphs are deemed unenforceable, the remainder shall continue to be in full force and effect so long as the primary purpose of this Agreement is unaffected.

E. PARAGRAPH HEADINGS. The headings of paragraphs hereof are inserted only for the purpose of convenient reference. Such headings shall not be deemed to govern, limit, modify or in any other manner affect the scope, meaning or intent of the provisions of this Agreement or any part or portion thereof, nor shall they otherwise be given any legal effect whatsoever.

F. AUTHORITY. SRPD represents and warrants that SRPD has all requisite power and authority to conduct its business and to execute, deliver, and perform this Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

G. COUNTERPART EXECUTION: ELECTRONIC DELIVERY. This Agreement may be executed in any number of counterparts which, when taken together, shall constitute one and the same instrument. Executed counterparts of this Agreement may be delivered by PDF email or electronic facsimile transmission and shall have the same legal effect as an "ink-signed" original.

H. PROHIBITED ACTS AND INTERESTS

1. SRPD represents that SRPD has no existing financial interest and shall not acquire any such interest, direct or indirect, which could conflict in any manner or degree with the performance of services required under this Agreement and that no person having any such interest shall be subcontracted in connection with this Agreement or employed by SRPD. SRPD shall not conduct or solicit any non-DISTRICT business while on DISTRICT property or time.

2. SRPD shall also take all necessary steps to avoid the appearance of a conflict of interest and shall have a duty to disclose to DISTRICT prior to entering into this Agreement any and all circumstances existing at such time that pose a potential conflict of interest.

3. SRPD warrants that it has not directly or indirectly offered or given, and shall not directly or indirectly offer to give, any employee, agent, or other representative of DISTRICT any cash or non-cash gratuity or payment with a view toward securing any business from DISTRICT or influencing such person with respect to the conditions or performance of any contracts with or orders from the DISTRICT, including without limitation, this Agreement. Any breach of this warranty shall be a material breach of each and every contract between DISTRICT and SRPD.

4. As a material obligation of this Agreement, the SRPD shall comply with any and each DISTRICT code of conduct applicable to the SRPD and shall cause compliance with such code of conduct by all Lower Tier SRPDs.

5. Should a conflict-of-interest issue arise, SRPD agrees to fully cooperate in any inquiry and to provide DISTRICT with all documents or other information necessary to enable DISTRICT to determine whether or not a conflict of interest existed or exists.

6. Neither SRPD nor its employees, nor its Lower Tier SRPDs of their employees, shall give or offer to give any campaign contribution to any member of DISTRICT in violation of Government Code section 84308.

7. No DISTRICT official or employee, spouse, or economic dependent of such official or employee, shall have any direct financial interest in any transaction resulting from this Agreement.

8. Failure to comply with the provisions of this Section shall constitute grounds for immediate termination of this Agreement, in addition to whatever other remedies DISTRICT may have.

IN WITNESS WHEREOF, the parties have executed as of the Effective Date.

Kevin Huntzinger, District Administrator
Sunrise Recreation and Park District

Center Joint Unified School

Date

Date

**Exhibit “A”
ELOP Guidelines**

(Attached)

Exhibit “B”

ELOP Services Budget- Oak Hill August 1, 2023-June 30, 2024

BUDGET CATEGORIES	TOTAL OPERATING EXPENSES	TOTAL REVENUE BASED ON MINIMUM #'S
<u>PROGRAM FUNDING</u>		
Oak Hill SY (Max 50 Students)		\$235,000
Summer (Max 50 Students)		\$23,500
<u>OPERATING EXPENSES- Summer included</u>		
Salaries & Wages (Administrative & Personnel)	\$218,601	
Personnel Onboarding	\$620	
Office Supplies	\$900	
Building Supplies & Services	\$9,000	
Contracted Services	\$8,000	
Curriculum Supplies	\$16,850	
*Snack Supplies (Max 50 students)	\$70,500	\$70,500
<u>START-UP EXPENSES</u>		
Program Supplies		
Classroom Upgrades	\$4,529	
Technology		
<u>TOTAL OPERATING EXPENSES:</u>		
	\$329,000	\$329,000

OVERALL

50 students @ \$4,700 per student = \$235,000

Summer (June 1-30 Intersession days) 50 students @ \$470 per student =\$23,500

*Snack Supplies are based on \$30 per student (50 students) per week, including Non--School days
= \$70,500

Budget increase of \$94,000 vs. previous agreement.

ELOP Services Budget- Oak Hill August 1, 2023-June 30, 2024**Exhibit "B" Continued
14 Additional Students**

BUDGET CATEGORIES	TOTAL OPERATING EXPENSES	TOTAL REVENUE BASED ON MAXIMUM #'S
<u>PROGRAM FUNDING</u>		
Oak Hill SY (64 STUDENTS)		\$295,200
Summer Max (50 students)		
<u>OPERATING EXPENSES- Summer included</u>		\$23,500
Salaries & Wages (Administrative & Personnel)	\$264,804	
Personnel Onboarding	\$820	
Office Supplies	\$1,000	
Building Supplies & Services	\$9,000	
Contracted Services	\$8,000	
Curriculum Supplies	\$24,850	
*Snack Supplies (64 STUDENTS)	\$90,240	\$90,240
<u>START-UP EXPENSES</u>		
Program Supplies	\$10,226	
Classroom Upgrades		
Technology		
<u>TOTAL OPERATING EXPENSES:</u>	\$408,940	\$408,940

OVERALL

14 additional students @ \$4,300 per student = \$60,200

add 1 staff position

*Snack Supplies are based on \$30 per student (14 additional students) per week, including Non--School days = \$19,740

ATTACHMENT “C”

PRIVACY REQUIREMENTS

1. Family Educational Rights and Privacy Act. The Family Educational Rights and Privacy Act set forth in 20 U.S.C. Section 1232g (“FERPA”) and 34 CFR Part 99, the federal regulations that implement FERPA, set forth requirements for protecting the privacy of parent and student information, including, among others, requirements for maintaining the confidentiality of personally identifiable information (e.g., names, addresses, telephone numbers, dates of birth, test scores, et cetera). To the extent, in connection with the ELOP Services, the SRPD accesses, obtains, stores, uses, or discloses any information within the scope of FERPA (regardless of whether inadvertently, accidentally, purposefully, or otherwise), then, without limiting anything else in this Agreement, the SRPD shall comply with any and all applicable requirements of FERPA and its implementing regulations.

2. Health Insurance Portability and Accountability Act. The Health Insurance Portability and Accountability Act, Public Law 104-191 (“HIPAA”) and the federal regulations that implement HIPAA, set forth requirements for, among other things, use and disclosure of individuals’ health information, including, among others, requirements for individuals to control use of their health information and for entities possessing such health information to properly protect it from unauthorized disclosure. In addition, the Health Information Technology for Economic and Clinical Health Act of 2009, Public Law 111-5 (“HITECH”) and the federal regulations that implement HITECH, address concerns associated with electronic transmission of health information and establishes penalties for violations. To the extent, in connection with the ELOP Services, the SRPD accesses, obtains, stores, uses, or discloses any information within the scope of HIPAA and/or HITECH (regardless of whether inadvertently, accidentally, purposefully, or otherwise), then, without limiting anything else in this Agreement, the SRPD shall comply with any and all applicable requirements of HIPAA and/or HITECH, and their respective implementing regulations.

3. Student Online Information Protection Act. Division 8, Chapter 22.2 (commencing with Section 22584) of the California Business and Professions Code, which is the Student Online Personal Information Protection Act (“SOPIPA”), sets forth privacy laws for operators of websites, online services, and applications that are marketed and used for K-12 school purposes, even if those operators do not contract with educational agencies. To the extent, in connection with the ELOP Services, the SRPD accesses, obtains, stores, uses, or discloses any information within the scope of SOPIPA (regardless of whether inadvertently, accidentally, purposefully, or otherwise), then, without limiting anything else in this Agreement, the SRPD shall comply with any and all applicable requirements of SOPIPA.

4. Children’s Online Privacy Act. California Education Code Section 49073.1 sets forth requirements for contracts for third-party storage, management, and retrieval of pupil records and contracts for digital educational software that authorizes any third-party to access, store and use pupil records, including, among others, requirements for limitations and procedures relating to access and use of information maintained by educational agencies and information acquired

directly from pupils. To the extent, in connection with the ELOP Services, the SRPD accesses, obtains, stores, uses, or discloses any information within the scope of Section 49073.1 (regardless of whether inadvertently, accidentally, purposefully, or otherwise), then, without limiting anything else in this Agreement, the SRPD shall comply with any and all applicable requirements of Section 49073.1. For such purposes, the provisions specified in Section 49073.1 are deemed and construed to be incorporated into this Agreement by this reference.

5. Children's Online Privacy Protection Rule. The Children's Online Privacy Protection Act of 1998 set forth in Title 15 USC Section 6501 *et seq.* ("COPPA") prohibits unfair or deceptive acts or practices in connection with the collection, use, and/or disclosure of personal information from and about children on the internet. To the extent, in connection with the ELOP Services, the SRPD accesses, obtains, stores, uses, or discloses any information within the scope of COPPA (regardless of whether inadvertently, accidentally, purposefully, or otherwise), then, without limiting anything else in this Agreement, the SRPD shall comply with any and all applicable requirements of COPPA.

6. Reporting of Incidents. In the event, in connection with the ELOP Services, the SRPD becomes aware of any violation of any of the foregoing provisions described in this Attachment B, then, within twenty-four (24) hours of becoming aware of the violation (in each case, an "Incident"), the SRPD shall submit a written report of the Incident to the DISTRICT, which shall include, without limitation, a reasonably detailed description of the related facts known by the SRPD and copies of any and all documentation relating to the Incident that is within the possession or control of the SRPD.

Agenda Item: XIII-10



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023
TO: Center Joint Unified School District Board of Trustees
FROM: Michael Jordan
Director of Curriculum, Instruction & Special Education
SUBJECT: CORE Learning– 3-8 grade Online Academy & Professional Development Learning Opportunities

Initials:

MDJ

☒ **Action Item** ☐ **Information Item** **Attached Pages** 1

BACKGROUND:

Online Math Fraction Academy: Grades 3-8 from February 22- March 20, 2024

This online Math Academy asynchronous course provides the opportunity for participants to build an understanding of teaching and learning fractions (meaning, equivalence, addition, and subtraction)

PAYMENT:

\$215.00 per teacher / Math Academy – not to exceed 15 participants (\$3225)

RECOMMENDED BOARD ACTION:

CJUSD Board of Trustees approve the Professional Development opportunity through CORE.

Approach ▾

Services ▾

CORE by State ▾

Impact ▾

Resources ▾

About ▾

Search

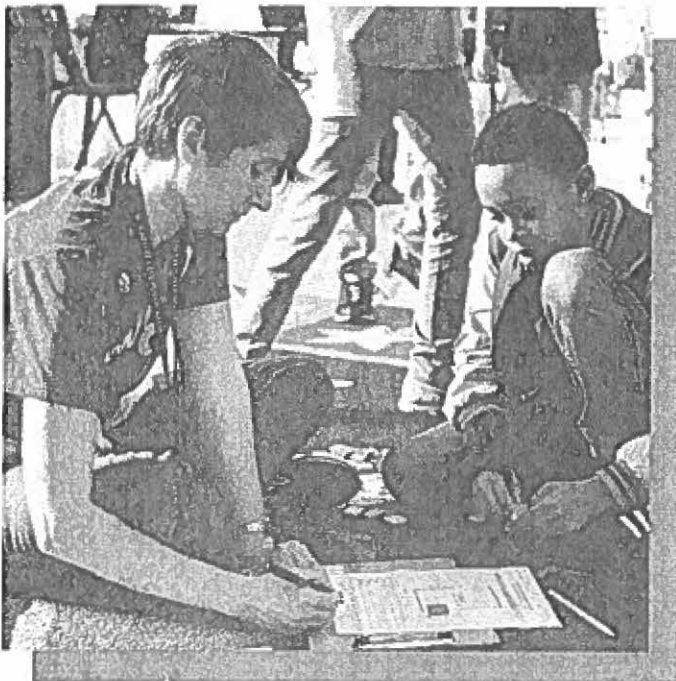
Cart



Math Services

Online Math Academy

Deepen content knowledge and instructional practices to activate students' reasoning and thinking when engaging in math tasks.



Academy Overview

CORE's Online Math Academy courses build educators' content and pedagogical content knowledge to strengthen teaching and learning.

Foundations for Numeracy Courses

- Counting and Number Relationships
- *Early Operations – Coming Fall*
- *Understanding Place Value – Coming Fall*

Fractions Courses

- Meaning, Equivalence, Addition, and Subtraction
- Multiplication and Division with Fractions



**Big Ideas &
Conceptual Domains**



**Concrete-
Representational-
Abstract Models**



**Evidence-Based
Practices**



Select a course and the number of people you would like to register using the drop-down menus below, then click "Register Now." Registration closes one week before the course start date.

Online Math Academy — Foundations for Numeracy

Counting and Number Relationships – K-2: Mar 28-Apr 24, 2024

Details	Price	Qty
1-14 Attendees	\$225.00 (USD)	<input type="text" value="0"/>
15-30 Attendees	\$215.00 (USD)	<input type="text" value="0"/>
31-60 Attendees	\$205.00 (USD)	<input type="text" value="0"/>
61+	\$195.00 (USD)	<input type="text" value="0"/>

Register Now

Online Math Academy — Fractions

Multiplication and Division with Fractions: Jan 11-Feb 7, 2024

Details	Price	Qty
1-14 Attendees	\$225.00 (USD)	<input type="text" value="0"/>
15-30 Attendees	\$215.00 (USD)	<input type="text" value="0"/>
31-60 Attendees	\$205.00 (USD)	<input type="text" value="0"/>
61+	\$195.00 (USD)	<input type="text" value="0"/>

Register Now

Details	Price	Qty
1-14 Attendees	\$225.00 (USD)	<input type="text" value="0"/>
15-30 Attendees	\$215.00 (USD)	<input type="text" value="0"/>
31-60 Attendees	\$205.00 (USD)	<input type="text" value="0"/>
61+	\$195.00 (USD)	<input type="text" value="0"/>

Register Now

CORE's Online Math Academy courses are offered multiple times each year and do not need to be taken in any order. Please note that registration is only open to those residing in the 50 U.S. states.

Outcomes

Foundations for Numeracy – Counting and Number Relationships

Content and Concepts – At the conclusion of this course, participants will be able to:

- Learn how concepts of counting and cardinality develop in early grades.
- Recognize the relationship between counting and a student's deep understanding of numbers.
- Develop an understanding of how counting supports place value, composing and decomposing, and how numbers relate to one another.
- Connect counting strategies students use to how students solve addition and subtraction problems.

Pedagogical Content Knowledge – At the conclusion of this course, participants will be able to:



sequence and strategies to build understanding of numbers.

- Recognize the importance of varied and consistent practice with models, explanations, number relations, and counting.
- Focus on equitable practices which provide access for all students to reach proficiency with mathematics in grades K-2.
- Learn strategies to address common challenges.
- Gain ideas for activities you can use in the classroom.
- Connect to valuable resources to enhance your knowledge and provide additional ideas and activities for teaching and learning.

[Download the course syllabus for more information.](#)

Fractions – Meaning, Equivalence, Addition, and Subtraction

At the conclusion of this course, participants will be able to:

- Understand the progression of fraction concepts through multiple grade levels.
- Recognize the connections between whole number and fraction concepts and procedures.
- Recognize the connections within fraction concepts and procedures.
- Identify, connect, and understand how to use multiple representations of fractions (concrete, visual/representational, and abstract) to teach fraction concepts and operations.
- Access physical, digital, and visual models of fractions as means to make fraction concepts clear for students.
- Understand strategies to address common misconceptions with fractions.
- Connect content standards and the Standards for Mathematical Practices to the teaching and learning of fractions.
- Explain the recommendations and rationale from research for best practices in teaching about fractions.
- Apply learning to their own teaching (or coaching).

[Download the syllabus.](#)



Multiplication and Division with Fractions

- Understand the progression of fraction concepts through multiple grade levels.
- Recognize the connections between whole number and fraction concepts and procedures.
- Recognize the connections within fraction concepts and procedures.
- Identify, connect, and understand how to use multiple representations of fractions (concrete, visual/representational, and abstract) to teach fraction concepts and operations.
- Access physical, digital, and visual models of fractions as means to make fraction concepts clear for students.
- Understand strategies to address common misconceptions with fractions.
- Connect content standards and the Standards for Mathematical Practices to the teaching and learning of fractions.
- Explain the recommendations and rationale from research for best practices in teaching about fractions.
- Apply learning to their own teaching (or coaching).

[Download the syllabus.](#)

FAQ

Course Materials

There are no required materials for the course. All necessary materials are provided within the course.



Who Should Attend?

These courses are for individuals or teams of elementary educators who want to learn effective standards-aligned and...



Option

extension unit for an additional cost of \$109 per course. Units...

Refund

A full refund of registration fees is available for cancellations 30 days or more prior to the course start date. A 50% refund is...



Meet Our Experts



Dean Ballard

Director of Mathematics | CORE Learning

Dean Ballard is the Director of Mathematics for CORE. Dean has developed CORE's math trainings, overseen CORE's expert math team and services, and worked extensively with schools, teachers, and consultants on effective instruction and implementation of rigorous standards through their core and intervention programs.



Get Help

Need support with the Online Math Academy? Let us know and we'll get back to you

Get Help

Get in Touch

Get in touch with CORE to learn more about our Math services.

Contact Us



CORE

- Our Approach
- The Science of Reading
- Our Impact
- Case Studies
- Contact Us

Services

- Literacy Services
- Math Services

Resources

- Free Resources
- Bookstore
- Academic Quarterly
- Blog

About Us

- About CORE
- Our Team
- Literacy Advisory Board
- Math Advisory Board
- Careers

Get Our Newsletter

First Name

Last Name

Email address

Get our Newsletter





AGENDA ITEM

BOARD OF TRUSTEES

Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12-20-23

TO: Center Joint Unified School District Board of Trustees

FROM: Melissa Oliver, Oak Hill Elementary

Initials:
mlo

SUBJECT: Contract with Mad Science of Sacramento Valley for Fire & Ice Science Night

☒ Action Item

☐ Information Item

Attached Pages _____

BACKGROUND:

Consultant's Name: Mad Science of Sacramento Valley

Company Name (if applicable):

Services to be Rendered: On January 25, 2024 Mad Science will conduct a Fire & Ice Assembly & Science Stations from 5:30-7:00 p.m. at Oak Hill Elementary

Date(s) of Service: January 25, 2024

Payment Per Hour:

Total Amount of Contract: 1282.00

Funding Source: Title 1

RECOMMENDED BOARD ACTION:

The CJUSD Board of Trustees approve the Contract with Mad Science of Sacramento Valley for Fire & Ice Science Night



Special Event Confirmation

Mad Science of Sacramento Valley

Sacramento.MadScience.org

916-779-0390

Programming Emergencies: (916) 623-5060

Dear Customer,

Thank you for booking an event with Mad Science of Sacramento Valley!

Please review the contents of the attached invoice. Time is of the essence as we cannot guarantee your event in our calendar until we receive your **signed** Contract Confirmation.

Special Event / Assembly Terms and Instructions:

- Planning - If your head count increases, we will need to be notified so we can bring the appropriate amount of supplies. We will adjust the charges to match the actual student count and services we provide.
- Facility Requirements - The Mad Scientist should arrive to set up about 15-20 minutes prior to the initial start time. To deliver our programs, we will need:
 1. Access to water and electricity
 2. Access to a PA system for presentations in large rooms or outdoors (We can provide ours, if needed)
 3. A 6 foot or larger table for the Mad Scientist's equipment
- Payment - is due on or before the date of the event. You are welcome to provide the instructor with a check at the event. Credit and debit cards are gladly accepted with an added 3% processing charge; call our office at (916) 779-0390.

Confirmation of Your Event

To confirm your event, you must review the event details and terms, including the attached invoice, and then send the completed form (below) to us email confirmations@sacmadscience.com.

Contract Acceptance:

I approve the details and terms included on the attached Contract Confirmation and

accompanying Invoice # _____ for event: _____

on (date): _____ in the amount of \$ _____.

Expected Child Count: _____

I have reviewed and approve the associated details, specifications and prices, including the date(s), time(s) and location(s) listed on the invoice provided.

Authorized Signature

Print Name

Date: _____



INVOICE

Invoice# INV-002233

Balance Due
\$1,282.00

Mad Science of Sacramento Valley

1808 Tribute Rd, Suite E
Sacramento California 95815
916-779-0390

Bill To
Oak Hill Elementary

Invoice Date : 10/25/2023

Due Date : 01/25/2024

Contact Name : Linda Cassel

Program Location
Oak Hill Elementary
3909 North Loop Blvd. Antelope CA 95843

Program Name : Science Night 200

P.O./Ref # :

Item & Description	Qty	Rate	Amount
Science Night Jan 25, 2024 05:30-07:00 PM Grades/#Kids: All/200 K Show: Fire & Ice - (6:00-6:30pm) Fun Stations: Bouncy Balls (Make & Take), Weird Science, Magnets, Current Events	1.00	1,246.00	1,246.00
Travel Fee Travel to and from program site	1.00	36.00	36.00
Total			\$1,282.00
Payment Made			(-) 0.00
Balance Due			\$1,282.00

PAYMENT:

Please remit payment on or before the day of the event. Credit and debit card payments are gladly accepted with an additional 3% service fee. For invoicing and payment questions, please contact Stephanie at (916)779-0390, accounting@sacmadscience.com. Thank you!

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Douglas B. Christensen	
	2 Business name/disregarded entity name, if different from above Mad Science of Sacramento Valley	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input checked="" type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) 1808 Tribute Rd, Ste. E	Requester's name and address (optional)
	6 City, state, and ZIP code Sacramento, CA 95815	
	7 List account number(s) here (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 generally 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	
20	1828535

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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶ Douglas B. Christensen	Date ▶ 1/5/23
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Agenda Item: XIII-12



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Michael Jordan
Director of Curriculum, Instruction & Special Education

Initials:
MDJ

SUBJECT: AVID Contract Renewal

☒ **Action Item**

☐ **Information Item**

Attached Pages 1

BACKGROUND:

The CJUSD is renewing the annual membership contract to continue the AVID Program at Wilson C. Riles Middle School and Center High School. AVID (Advancement via Individual Determination) has been a program on CJUSD campuses for decades that prepares students for college.

PAYMENT:
\$5184.00 per school. / \$10,368.00 Total contract

RECOMMENDED BOARD ACTION:

CJUSD Board of Trustees approve the Contract Renewal with AVID.

Agenda Item: XIII-12

AVID Center



Products and Services Quote/Order

Quote/Order #: Q-87965
 Client: Center Joint Unif Sch Dist
 Address: 8408 Watt Ave
 Antelope, CA 95843

AVID Center Representative: Veronica Martinez
 Phone: (858) 654-5017
 Email: vmartinez@avid.org

Effective Date: July 01, 2024

Expiration Date: June 30, 2025

Center High School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	\$4,499.00	\$4,499.00
1	AVID Weekly Secondary	\$699.00	\$685.00
Center High School SUBTOTAL:			\$5,184.00

Wilson C Riles Middle School			
QTY	PRODUCT NAME	UNIT PRICE	EXTENDED PRICE
1	AVID Membership Fees Secondary	\$4,499.00	\$4,499.00
1	AVID Weekly Secondary	\$699.00	\$685.00
Wilson C Riles Middle School SUBTOTAL:			\$5,184.00

TOTAL: \$10,368.00

plus all applicable taxes

Additional Comments:

N/A

This AVID Center Products and Services Quote/Order is a Subsequent Quote/Order as defined in the General Terms and Conditions previously agreed to by AVID Center and the “Client” identified above (“Ts&Cs”). This Quote/Order and any exhibits or attachments hereto, together with the Ts&Cs (including the definitions of terms set forth at <https://www.avid.org/Page/3290> or another location on AVID Center’s website designated by AVID Center), supersedes all previous Quote/Orders and constitutes a binding agreement between AVID Center and Client with respect to the AVID Products and Services specified above. Certain AVID Products and Services may be cancelled by Client as set forth in AVID Center’s Rest Assured Policy at <https://www.avid.org/rest-assured-policy>.

AVID Center is committed to assisting Client with a successful implementation. Additional information regarding professional learning registrations is listed below:

- Newly implementing AVID sites are best supported by a core site team of educators – at least 8 for AVID Secondary or 4 for AVID Elementary. In the initial year of implementation, Client agrees to enroll participants into AVID Summer Institute (“SI”) equal to the minimum core site team described herein, unless AVID Center agrees otherwise on this Quote/Order. If other professional learning events are taken instead of SI, prices will be adjusted accordingly upon completion of the training event.
- For each existing site in year 2 and beyond of AVID implementation, Client agrees to enroll one (1) participant into AVID Ignite, unless Client notifies otherwise. If a participant is not enrolled or a registrant does not attend, Client will receive a voucher to be used for AVID Ignite in the following summer after payment has been received.

Client will be invoiced for the greater of the number of participants from a site registered for the event or committed to on this Quote/Order. No payment is due at the time of execution of this Quote/Order, notwithstanding anything to the contrary in the General Terms and Conditions. At the time of invoicing, AVID Center will verify registration fees for each site listed on this Quote/Order and any registrations which have been previously paid will be removed from the invoice. Payment will be due within thirty (30) days following receipt of AVID Center’s invoice related to this Quote/Order. Each party has caused this Quote/Order to be signed by its duly authorized representative. The terms of this Quote/Order will control in the event of a conflict with any terms or conditions set forth in any purchase order or other document or communication from Client and any such terms and conditions are hereby rejected by AVID Center and of no effect.

AVID Center,
a California Non-Profit Corporation 501(c)(3)

Center Joint Unif Sch Dist

Sign: _____
Print
Name: _____

Title: _____

Date: _____

Email: contracts@avid.org

Sign: _____
Print
Name: Michael Jordan

Title: Director of C&I

Date: _____

Email: mikejordan@centerusd.org

AVID Center
9797 Aero Drive, Suite 100
San Diego, CA 92123
Employer ID # 33-0522594

Agenda Item: XIII-13



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Michael Jordan
Director of Curriculum, Instruction & Special Education

Initials:
MDJ

SUBJECT: Book Discard List

☒ **Action Item**

☐ **Information Item**

Attached Pages 19

BACKGROUND:

The following books from Oak Hill Elementary are to be recycled and/or disposed of due to information that is no longer current, books are in poor physical condition, and/or missing pages.

See attached list: 62 pages

RECOMMENDED BOARD ACTION:

CJUSD Board of Trustees approve the attached listed books to be recycled/discarded.

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

12/1/2023 - Copies Removed: 6

CAM JANSEN AND THE CHOCOLATE FUDGE MYSTERY (Removed: 1)

Author: ADLER, DAVID

Call Number	Barcode	Price	Acquired	Removed By
FIC A	T 18094		2/21/2007	eplumb
Was Available -- Weeded				

CAM JANSEN AND THE MYSTERY OF THE STOLEN CORN POPPER (Removed: 1)

Author: ADLER, DAVID

Call Number	Barcode	Price	Acquired	Removed By
FIC A	T 18081		2/21/2007	eplumb
Was Available -- Weeded				

CAM JANSEN AND THE TRICERATOPS POPS MYSTERY (Removed: 1)

Author: ADLER, DAVID

Call Number	Barcode	Price	Acquired	Removed By
FIC A	T 18095		2/21/2007	eplumb
Was Available -- Weeded				

CENTER COURT STING (Removed: 1)

Call Number	Barcode	Price	Acquired	Removed By
	T 10709	\$5.95	4/25/2002	eplumb
Was Available -- Weeded				

The maze runner (Removed: 1)

Author: Dashner, James, 1972-

ISBN: 978-0-385-73794-4 (hc)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
FIC D	T 9132	\$9.99	1/11/2016	eplumb
Was Available -- Weeded				

The strange case of Origami Yoda (Removed: 1)

Author: Angleberger, Tom.

ISBN: 978-0-8109-8425-7 (trade)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
AR 4.7	T 2675	\$4.99	3/28/2011	eplumb
Was Available -- Weeded				

11/30/2023 - Copies Removed: 4

Dog man : a tale of two kitties (Removed: 1)

Author: Pilkey, Dav.

ISBN: 978-0-545-93521-0 (hc)

Published: 2017

Call Number	Barcode	Price	Acquired	Removed By
FIC PIL	T 9909	\$9.99	1/22/2018	eplumb
- Weeded				

Dog Man and Cat Kid (Removed: 2)

Author: Pilkey, Dav, 1966-

ISBN: 978-0-545-93518-0

Published: 2018

Call Number	Barcode	Price	Acquired	Removed By
FIC PIL	T 9943	\$9.99	2/9/2018	eplumb
Was Lost on 4/18/2023 -- Weeded				
GRA FIC PIL	T 965		4/18/2023	eplumb

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

11/30/2023 - Copies Removed: 4

For whom the ball rolls (Removed: 1)

Author: Pilkey, Dav, 1966-

ISBN: 978-1-33829094-3

Published: 2019

Call Number

Barcode

Price

Acquired

Removed By

741.5/973 PIL

T 81213

\$12.99

12/3/2019

eplumb

Was Lost on 10/11/2022 -- Weeded

11/29/2023 - Copies Removed: 1

Slappy birthday to you (Removed: 1)

Author: Stine, R. L.

ISBN: 978-1-33806828-3

Published: 2017

Call Number

Barcode

Price

Acquired

Removed By

FIC S

T 9802

\$5.99

3/12/2017

eplumb

11/28/2023 - Copies Removed: 1

Tales from a not-so-dorky drama queen (Removed: 1)

Author: Russell, Rachel Renée.

ISBN: 978-1-44248769-7

Published: 2015

Call Number

Barcode

Price

Acquired

Removed By

GRA FIC RUS

T 38037

\$10.00

10/19/2022

eplumb

11/6/2023 - Copies Removed: 26

The 39 clues : Cahills vs. Vespers #5: trust no one (Removed: 1)

Author: Park, Linda Sue.

ISBN: 978-0-545-29843-8 (hc)

Published: 2013

Call Number

Barcode

Price

Acquired

Removed By

Fic Par

T 8845

\$5.00

3/26/2015

eplumb

Was Available -- Weeded

The 39 clues : Trust No One Cahills vs. Vespers #5: (Removed: 1)

Author: Park, Linda Sue.

ISBN: 978-0-545-29843-8 (hc)

Published: 2013

Call Number

Barcode

Price

Acquired

Removed By

Fic Par

T 8879

\$5.00

3/26/2015

eplumb

Was Available -- Weeded

Cam Jansen and the snowy day mystery (Removed: 1)

Author: Adler, David A.

ISBN: 0-670-05922-6

Published: 2004

Call Number

Barcode

Price

Acquired

Removed By

FIC ADL

T 90870

\$15.30

6/6/2005

eplumb

Was Available -- Weeded

CHARLIE BONE AND THE CASTLE OF MIRRORS (Removed: 1)

Author: NIMMO, JENNY

Call Number

Barcode

Price

Acquired

Removed By

F NIM

T 18246

\$4.99

7/24/2007

eplumb

Was Available -- Weeded

CHARLIE BONE AND THE INVISIBLE BOY (Removed: 1)

Author: NIMO, JENNY

Call Number

Barcode

Price

Acquired

Removed By

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

11/6/2023 - Copies Removed: 26

AR 4.9	T 18036	2/21/2007	eplumb
Was Available -- Weeded			

CHARLIE BONE AND THE TIME TWISTER (Removed: 2)

Author: NIMMO, JENNY

Call Number	Barcode	Price	Acquired	Removed By
F NIM	T 17481		1/30/2006	eplumb
Was Available -- Weeded				
F NIM	T 18270	\$4.99	7/26/2007	eplumb
Was Available -- Weeded				

Cool Zone with the Pain & the Greeat One (Removed: 1)

Author: Blume, Judy

Call Number	Barcode	Price	Acquired	Removed By
FIC BLU	T 6000	\$12.99	1/6/2012	eplumb
Was Available -- Weeded				

DIVE (Removed: 1)

Author: KORMAN, GORDON

Call Number	Barcode	Price	Acquired	Removed By
K	T 17656		2/3/2006	eplumb
Was Available -- Weeded				

Flashpoint (Removed: 1)

Author: Korman, Gordon.

ISBN: 978-0-545-52147-5 (trade) Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
FIC KOR	T 9453	\$6.99	7/20/2016	eplumb
Was Available -- Weeded				

Found (Removed: 1)

Author: Haddix, Margaret Peterson.

ISBN: 978-1-41695417-0 (trade) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
AR 5.0	T 2636	\$6.99	5/19/2010	eplumb
Was Available -- Weeded				

Harry Potter and the prisoner of Azkaban (Removed: 1)

Author: Rowling, J. K.

ISBN: 0-439-13635-0

Published: 1999

Call Number	Barcode	Price	Acquired	Removed By
Fic ROW	T 9482	\$6.99	7/20/2016	eplumb
Was Available -- Weeded				

HUNTING THE HUNTER (ON THE RUN) (Removed: 1)

Author: KORMAN, GORGON

Call Number	Barcode	Price	Acquired	Removed By
FIC K	T 7042	\$2.50	8/28/2012	eplumb
Was Available -- Weeded				

Iditarod dream : Dusty and his sled dogs compete in Alaska's Jr. Iditarod (Removed: 1)

Author: Wood, Ted.

ISBN: 0-8027-8406-2 (hardcover) Published: 1996

Call Number	Barcode	Price	Acquired	Removed By
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Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

11/6/2023 - Copies Removed: 26

AR 5.0 798.8 WOO	T 90618	\$15.05	10/17/2002	eplumb
Was Available -- Weeded				

Maniac monkeys on Magnolia Street (Removed: 1)

Author: Johnson, Angela, 1961-		ISBN: 0-679-89053-X (trade)	Published: 1999	
Call Number	Barcode	Price	Acquired	Removed By
FIC JOH	T 23350	\$19.65	4/25/2002	eplumb
Was Available -- Weeded				

Meet Kit (Removed: 1)

Author: Tripp, Valerie				
Call Number	Barcode	Price	Acquired	Removed By
F TRI	T 19210	\$6.95	4/21/2009	eplumb
Was Available -- Weeded				

MIA (Removed: 1)

Author: YEP, LAURENCE				
Call Number	Barcode	Price	Acquired	Removed By
F YEP	T 6149	\$6.95	4/11/2012	eplumb
Was Available -- Weeded				

NOW YOU SEE THEM, NOW YOU DON'T (Removed: 1)

Author: KORMAN, GORDON				
Call Number	Barcode	Price	Acquired	Removed By
K	T 17618		2/2/2006	eplumb
Was Available -- Weeded				

Pinkalicious : school rules! (Removed: 1)

Author: Kann, Victoria.		ISBN: 978-0-06-192886-4 (trade)	Published: 2010	
Call Number	Barcode	Price	Acquired	Removed By
RED DOT	T 9710	\$3.99	1/31/2017	eplumb
Was Available -- Weeded				

PUBLIC ENEMIES BOOK 5 (Removed: 1)

Author: KORMAN, GORDON				
Call Number	Barcode	Price	Acquired	Removed By
K	T 17585		2/2/2006	eplumb
Was Available -- Weeded				

SOUPY SATURDAYS WITH THE PAIN & THE GREAT ONE (Removed: 1)

Author: BLUME, JUDY				
Call Number	Barcode	Price	Acquired	Removed By
FIC STE	T 7240	\$12.99	9/24/2012	eplumb
Was Available -- Weeded				

STINK AND THE MIDNIGHT ZOMBIE WALK (Removed: 1)

Author: MCDONALD, MEGAN				
Call Number	Barcode	Price	Acquired	Removed By
FIC M	T 8129	\$4.99	12/20/2013	eplumb
Was Available -- Weeded				

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

11/6/2023 - Copies Removed: 26

THE FUGITIVE FACTOR #2 (Removed: 1)

Author: KORMAN, GORDON

Call Number	Barcode	Price	Acquired	Removed By
FIC K	T 18267	\$4.99	7/26/2007	eplumb
Was Available -- Weeded				

THE STOWAWAY SOLUTION # 4 (Removed: 1)

Author: KORMAN, GORDON

Call Number	Barcode	Price	Acquired	Removed By
FIC K	T 18229	\$4.99	7/24/2007	eplumb
Was Available -- Weeded				

THIS IS THE WAY (Removed: 1)

Author: DALTON

LCCN: 09-142306

Published: 1992

Call Number	Barcode	Price	Acquired	Removed By
398.8 DAL	T 100852	\$14.95	4/25/2002	eplumb
Was Available -- Weeded				

The very impatient caterpillar : am I a butterfly yet? (Removed: 1)

Author: Burach, Ross.

ISBN: 978-1-33828941-1

Published: 2019

Call Number	Barcode	Price	Acquired	Removed By
RED DOT	T 81279	\$4.99	12/17/2019	eplumb
Was Available -- Weeded				

11/3/2023 - Copies Removed: 1

The search (Removed: 1)

Author: Korman, Gordon.

ISBN: 978-0-439-84778-0 (pbk.)

Published: 2006

Call Number	Barcode	Price	Acquired	Removed By
AR 5.0 FIC KOR	T 91165	\$9.23	4/30/2007	eplumb
Was Available -- Weeded				

10/31/2023 - Copies Removed: 27

BUNNICULA STRIKES AGAIN ! (Removed: 1)

Author: JAMES HOWES

Call Number	Barcode	Price	Acquired	Removed By
H	T 13065	\$4.99	4/25/2002	eplumb
Was Available -- Weeded				

Children of the settlement houses (Removed: 1)

Author: Arnold, Caroline.

ISBN: 1-57505-242-3 (lib. bdg. :
alk. paper)

Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
362.5 Arn	T 60095		4/25/2002	eplumb
Was Available -- Weeded				

Conestoga wagons (Removed: 1)

Author: Ammon, Richard.

ISBN: 0-8234-1475-2

Published: 2000

Call Number	Barcode	Price	Acquired	Removed By
AR 5.8 388.3 AMM	T 90064	\$21.10	5/18/2002	eplumb
Was Available -- Weeded				

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/31/2023 - Copies Removed: 27

Daniel Boone : wilderness pioneer (Removed: 1)

Author: Sanford, William R. (William Reynolds), 1927-

ISBN: 0-89490-674-7

Published: 1997

Call Number

Barcode

Price

Acquired

Removed By

92 BOO

T 23219

\$19.60

4/25/2002

eplumb

Was Available -- Weeded

Dear Dumb Diary Can Adults Become Human? (Removed: 1)

Author: BENTON, JIM

Call Number

Barcode

Price

Acquired

Removed By

FIC B

T 7384

\$5.99

4/23/2013

eplumb

Was Available -- Weeded

Diary of a wimpy kid #8 : hard luck (Removed: 1)

Author: Kinney, Jeff.

ISBN: 978-1-41971132-9
(hardback)

Published: 2013

Call Number

Barcode

Price

Acquired

Removed By

F KIN

T 8082

\$11.00

10/19/2022

eplumb

Was Available -- Weeded

Flat Stanleu His Original Adventure ! (Removed: 1)

Author: Brown, Jeff

Call Number

Barcode

Price

Acquired

Removed By

FIC B

T 6053

\$3.99

1/6/2012

eplumb

Was Available -- Weeded

Flat Stanley (Removed: 1)

Author: Brown, Jeff

Call Number

Barcode

Price

Acquired

Removed By

B

T 4511

\$3.99

11/14/2011

eplumb

Was Available -- Weeded

Framed in France (Removed: 1)

Author: Greenhut, Josh,

ISBN: 978-0-06-218985-1
(hardcover bdg.)

Published: 2014

Call Number

Barcode

Price

Acquired

Removed By

FIC B

T 9351

\$4.99

5/10/2016

eplumb

Was Available -- Weeded

Frog's Lunch (Removed: 1)

Author: Dee Lillegard

Call Number

Barcode

Price

Acquired

Removed By

E LIL

T 10061

4/25/2002

eplumb

Was Available -- Weeded

Gooney Bird Greene (Removed: 1)

Author: Lowry, Lois.

ISBN: 0-440-41960-3

Published: 2004

Call Number

Barcode

Price

Acquired

Removed By

AR 3.9 FIC LOW

T 8257

\$15.00

8/8/2014

eplumb

Was Available -- Weeded

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/31/2023 - Copies Removed: 27

Guy time (Removed: 1)

Author: Weeks, Sarah.

ISBN: 0-06-440783-7 (pbk.)

Published: 2001

Call Number

Barcode

Price

Acquired

Removed By

AR 5.0 FIC WEE

T 90416

\$10.80

7/17/2002

eplumb

Was Available -- Weeded

Heat wave at Mud Flat (Removed: 1)

Author: Stevenson, James, 1929-

ISBN: 0-688-14205-2

Published: 1997

Call Number

Barcode

Price

Acquired

Removed By

AR 2.5 STE

T 20061

\$18.50

4/25/2002

eplumb

Was Available -- Weeded

Horrible Harry goes to the moon (Removed: 1)

Author: Kline, Suzy.

ISBN: 0-670-88764-1

Published: 2000

Call Number

Barcode

Price

Acquired

Removed By

AR 2.9 FIC KLI

T 24424

\$17.94

4/25/2002

eplumb

Was Available -- Weeded

It's Justin time, Amber Brown (Removed: 1)

Author: Danziger, Paula, 1944-2004.

ISBN: 0-399-23470-5

Published: 2001

Call Number

Barcode

Price

Acquired

Removed By

AR 2.8 E DAN

T 24436

\$16.94

4/25/2002

eplumb

Was Available -- Weeded

JULIE AND THE WOLVES (Removed: 1)

Author: JEAN CRAIGHEAD GEORGE

Call Number

Barcode

Price

Acquired

Removed By

GEO

T 17214

9/8/2004

eplumb

Was Available -- Weeded

Just Juice (Removed: 1)

Author: Hesse, Karen.

ISBN: 0-590-03383-2

Published: 1999

Call Number

Barcode

Price

Acquired

Removed By

AR 3.8 FIC HES

T 23796

\$10.49

4/25/2002

eplumb

Was Available -- Weeded

Muffy's Secret Admirer (Removed: 1)

Author: Brown, Marc Tolon.

ISBN: 0-316-12295-5

Published: 1999

Call Number

Barcode

Price

Acquired

Removed By

AR 3.4 FIC BRO

T 23786

\$9.45

4/25/2002

eplumb

Was Available -- Weeded

Sacagawea : Native American hero (Removed: 1)

Author: Sanford, William R. (William Reynolds), 1927-

ISBN: 0-89490-675-5

Published: 1997

Call Number

Barcode

Price

Acquired

Removed By

92 SAC

T 23433

\$18.60

4/25/2002

eplumb

Was Available -- Weeded

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/31/2023 - Copies Removed: 27

Sammy Keyes and the cold hard cash (Removed: 1)

Author: Van Draanen, Wendelin.	ISBN: 978-0-375-83526-1 (trade)	Published: 2008		
Call Number	Barcode	Price	Acquired	Removed By
FIC VAN	T 91394	\$16.88	5/20/2009	eplumb
Was Available -- Weeded				

Sammy Keyes and the dead giveaway (Removed: 1)

Author: Van Draanen, Wendelin.	ISBN: 0-375-92350-0	Published: 2005		
Call Number	Barcode	Price	Acquired	Removed By
FIC VAN	T 40138	\$19.42	5/26/2006	eplumb
Was Available -- Weeded				

STANLEY AND THE MAGIC LAMP (Removed: 1)

Author: JEFF BROWN				
Call Number	Barcode	Price	Acquired	Removed By
FIC B	T 19050	\$3.99	2/12/2009	eplumb
Was Available -- Weeded				

Stanley in Space (Removed: 1)

Author: Brown, Jeff				
Call Number	Barcode	Price	Acquired	Removed By
B	T 19213	\$3.99	4/21/2009	eplumb
Was Available -- Weeded				

STANLEY'S CHRISTMAS ADVENTURE (Removed: 1)

Author: BROWN, JEFF				
Call Number	Barcode	Price	Acquired	Removed By
FIC B	T 2749	\$3.95	4/7/2011	eplumb
Was Available -- Weeded				

Summer ice : life along the Antarctic peninsula (Removed: 1)

Author: McMillan, Bruce.	ISBN: 0-395-66561-2	Published: 1995		
Call Number	Barcode	Price	Acquired	Removed By
508.98 MCM	T 201249	\$15.95	4/25/2002	eplumb
Was Available -- Weeded				

Swindle (Removed: 1)

Author: Korman, Gordon				
Call Number	Barcode	Price	Acquired	Removed By
F KOR	T 19248	\$7.99	4/23/2009	eplumb
Was Available -- Weeded				

Timber (Removed: 1)

			Published: 1970	
Call Number	Barcode	Price	Acquired	Removed By
338.174 TIM	T 16310		4/25/2002	eplumb
Was Available -- Weeded				

10/27/2023 - Copies Removed: 1

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/27/2023 - Copies Removed: 1

The Hunger Games (Removed: 1)

Author: Collins, Suzanne

Call Number	Barcode	Price	Acquired	Removed By
5.3 fic col	T 8094	\$8.99	12/19/2013	eplumb
Was Available -- Weeded				

10/25/2023 - Copies Removed: 10

The adventures of Captain Underpants : now in full color : an epic novel (Removed: 1)

Author: Pilkey, Dav.

ISBN: 0-590-84627-2

Published: 1997

Call Number	Barcode	Price	Acquired	Removed By
FIC P	T 8363	\$4.99	8/19/2014	eplumb
Was Lost on 1/31/2023 -- Weeded				

Captain Underpants and the Attack of the Talking Toliets (Removed: 1)

Author: Pilkey, Dav

Call Number	Barcode	Price	Acquired	Removed By
P	T 7375		4/23/2013	eplumb
Was Lost on 1/31/2023 -- Weeded				

CAPTAIN UNDERPANTS AND THE BIG, BAD BATTLE OF THE BIONIC BOOGER. (Removed: 1)

Author: PILKEY, DAV.

Call Number	Barcode	Price	Acquired	Removed By
	T 2102		3/11/2014	eplumb
Was Lost on 10/11/2022 -- Weeded				

Captain Underpants and the invasion of the incredibly naughty cafeteria la (Removed: 1)

Author: Pilkey, Dav, 1966-

ISBN: 978-0-545-69470-4

Published: 2015

Call Number	Barcode	Price	Acquired	Removed By
Fic Pil	T 8859	\$9.99	3/26/2015	eplumb

Captain Underpants and the perilous plot of Professor Poopypants : the fou (Removed: 1)

Author: Pilkey, Dav, 1966-

ISBN: 978-0-545-87187-7

Published: 2016

Call Number	Barcode	Price	Acquired	Removed By
FIC P	T 81236		12/17/2019	eplumb

Captain Underpants and the terrifying return of Tippy Tinkletrousers (Removed: 1)

Author: Pilkey, Dav, 1966-

ISBN: 978-1-33834721-0

Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
FIC PIL	T 7377	\$9.99	4/23/2013	eplumb
Was Lost on 1/31/2023 -- Weeded				

Captain Underpants and the wrath of the wicked wedgie woman : the fifth ep (Removed: 1)

Author: Pilkey, Dav.

ISBN: 0-439-04999-7

Published: 2001

Call Number	Barcode	Price	Acquired	Removed By
Fic P	T 81436	\$5.99	9/1/2020	eplumb

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/25/2023 - Copies Removed: 10

Captain Underpants and the wrath of the wicked Wedgie Woman : the fifth ep (Removed: 1)

Author: Pilkey, Dav, 1966-

ISBN: 0-439-04999-7

Published: 2001

Call Number

Barcode

Price

Acquired

Removed By

FIC P

T 2430

\$4.99

4/20/2010

eplumb

Was Lost on 1/13/2023 -- Weeded

The poison jungle (Removed: 1)

Author: Sutherland, Tui, 1978-

ISBN: 978-1-33821451-2

Published: 2019

Call Number

Barcode

Price

Acquired

Removed By

FIC SUT

T 81249

\$16.99

12/17/2019

eplumb

Was Lost on 1/11/2023 -- Weeded

THE ADVENTURES OF CAPTAIN UNDERPANTS (Removed: 1)

Author: PILKEY, DAV

Call Number

Barcode

Price

Acquired

Removed By

P

T 17483

1/30/2006

eplumb

Was Lost on 1/31/2023 -- Weeded

10/24/2023 - Copies Removed: 31

Allegiant / Bk #3 (Removed: 1)

Author: Roth, Veronica.

ISBN: 978-0-06-202406-0 (trade)

Published: 2013

Call Number

Barcode

Price

Acquired

Removed By

FIC Roth

T 9765

\$12.99

3/12/2017

eplumb

Was Available -- Weeded

The ballad of songbirds and snakes (Removed: 1)

Author: Collins, Suzanne.

ISBN: 978-1-33863517-1

Published: 2020

Call Number

Barcode

Price

Acquired

Removed By

Fic Col

T 81704

\$18.99

11/17/2020

eplumb

Was Available -- Weeded

Catching Fire (Removed: 4)

Author: Collins, Suzanne

Call Number

Barcode

Price

Acquired

Removed By

AR 5.3 Fic Col

T 7341

\$9.99

1/28/2013

eplumb

Was Available -- Weeded

AR 5.3 Fic Col

T 7342

\$9.99

1/28/2013

eplumb

Was Available -- Weeded

AR 5.3 Fic Col

T 8095

\$9.99

12/19/2013

eplumb

Was Available -- Weeded

AR 5.3 Fic Col

T 8113

\$9.99

12/19/2013

eplumb

Was Available -- Weeded

Catching Fire (Removed: 1)

Author: Collins, Suzanne.

ISBN: 978-0-439-02349-8 (alk. paper)

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

F COL

T 7343

7/6/2023

eplumb

Was Available -- Weeded

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/24/2023 - Copies Removed: 31

COPPER SUN (Removed: 1)

Author: DRAPER, SHARON

Call Number	Barcode	Price	Acquired	Removed By
FIC D	T 7317	\$3.00	10/22/2012	eplumb
Was Available -- Weeded				

The death cure / Bk #3 (Removed: 3)

Author: Dashner, James, 1972-

ISBN: 978-0-385-73878-1 (pbk.)

Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
FIC D	T 9125		1/11/2016	eplumb
Was Available -- Weeded				
FIC D	T 9128		1/11/2016	eplumb
Was Available -- Weeded				
FIC DAS	T 8390	\$9.99	9/22/2014	eplumb
Was Available -- Weeded				

Dork diaries : tales from a not-so-fabulous life (Removed: 1)

Author: Russell, Rachel Renee.

ISBN: 978-1-41698006-3
(hardcover)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
F RUS	T 38030	\$10.00	10/19/2022	eplumb
Was Available -- Weeded				

The Hunger Games (Removed: 2)

Author: Collins, Suzanne

Call Number	Barcode	Price	Acquired	Removed By
5.3 fic col	T 7336	\$8.99	1/28/2013	eplumb
Was Available -- Weeded				
5.3 fic col	T 7338	\$8.99	1/28/2013	eplumb
Was Available -- Weeded				

The kill order (Removed: 1)

Author: Dashner, James, 1972-

ISBN: 0-385-74288-6

Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
FIC D	T 9139	\$9.99	1/11/2016	eplumb
Was Available -- Weeded				

Leviathan (Removed: 1)

Author: Westerfeld, Scott.

ISBN: 978-1-41697173-3

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
FIC W	T 2788	\$9.99	4/13/2011	eplumb
Was Available -- Weeded				

The maze runner (Removed: 3)

Author: Dashner, James, 1972-

ISBN: 978-0-385-73794-4 (hc)

Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
F DAS	T 9817	\$12.00	11/2/2022	eplumb
Was Available -- Weeded				

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/24/2023 - Copies Removed: 31

FIC D	T 9131	\$9.99	1/11/2016	eplumb
Was Available -- Weeded				
FIC D	T 9133	\$9.99	1/11/2016	eplumb
Was Available -- Weeded				

MOCKINGJAY (Removed: 5)

Author: Collings, Suzanne

Call Number	Barcode	Price	Acquired	Removed By
5.3 FIC Col	T 4037	\$5.00	1/4/2012	eplumb
Was Available -- Weeded				
5.3 FIC Col	T 7345	\$5.00	1/28/2013	eplumb
Was Available -- Weeded				
5.3 FIC Col	T 7346	\$5.00	1/28/2013	eplumb
Was Available -- Weeded				
5.3 FIC Col	T 8101	\$5.00	12/19/2013	eplumb
Was Available -- Weeded				
5.3 FIC Col	T 8114	\$5.00	12/19/2013	eplumb
Was Available -- Weeded				

The Scorch trials / Bk #2 (Removed: 1)

Author: Dashner, James, 1972-

ISBN: 978-0-385-73875-0 (hc)

Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
FIC D	T 9134	\$10.99	1/11/2016	eplumb
Was Available -- Weeded				

Tales from a not-so-happily ever after (Removed: 2)

Author: Russell, Rachel Renée.

ISBN: 978-1-48142184-3

Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
FIC RUS	T 9435	\$9.99	7/19/2016	eplumb
GRA FIC RUS	T 38036	\$10.00	10/19/2022	eplumb

Tales from a not-so-happy heartbreaker (Removed: 1)

Author: Russell, Rachel Renée,

ISBN: 978-1-44244963-3

Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
Fic Rus	T 8868	\$6.99	3/26/2015	eplumb
Was Lost on 8/29/2023 -- Weeded				

Tales from a not-so-smart Miss Know-It-All (Removed: 2)

Author: Russell, Rachel Renée,

ISBN: 978-1-44244961-9

Published: 2012

Call Number	Barcode	Price	Acquired	Removed By
[Fic Rus	892T0008878	\$6.99	3/26/2015	eplumb
Was Lost on 1/31/2023 -- Weeded				
FIC RUS	T 7333	\$13.99	1/28/2013	eplumb
Was Lost on 1/31/2023 -- Weeded				

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/24/2023 - Copies Removed: 31

Tales from a not-so-talented pop star (Removed: 1)

Author: Russell, Rachel Renee. ISBN: 978-1-44241190-6 (trade :
pub edition : alk. paper) Published: 2011

Call Number	Barcode	Price	Acquired	Removed By
Fic Rus	T 8873	\$6.99	3/26/2015	eplumb

Was Lost on 8/29/2023 -- Weeded

10/23/2023 - Copies Removed: 9

Diary of a wimpy kid #1 : Greg Heffley's journal (Removed: 2)

Author: Kinney, Jeff. ISBN: 978-0-8109-9313-6 (trade) Published: 2007

Call Number	Barcode	Price	Acquired	Removed By
AR 5.2	T 2587	\$4.99	5/18/2010	eplumb

Was Lost on 10/11/2022 -- Weeded

FIC K	T 7022	\$4.99	4/12/2012	eplumb
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Diary of a wimpy kid #2 : Rodrick rules (Removed: 1)

Author: Kinney, Jeff. ISBN: 978-0-8109-9473-7 (trade) Published: 2008

Call Number	Barcode	Price	Acquired	Removed By
AR 5.2	T 19073	\$4.99	2/20/2009	eplumb

Was Lost on 10/11/2022 -- Weeded

Diary of a wimpy kid #4 : dog days (Removed: 1)

Author: Kinney, Jeff. ISBN: 978-0-8109-8391-5 (Harry
N. Abrams) Published: 2009

Call Number	Barcode	Price	Acquired	Removed By
AR 5.2 FIC KIN	T 2586	\$6.99	5/18/2010	eplumb

Was Lost on 10/11/2022 -- Weeded

Diary of a wimpy kid #5 : the ugly truth (Removed: 1)

Author: Kinney, Jeff. ISBN: 978-0-8109-8491-2 (trade :
alk. paper) Published: 2010

Call Number	Barcode	Price	Acquired	Removed By
FIC KIN	T 4068	\$6.99	1/4/2012	eplumb

Was Lost on 1/13/2023 -- Weeded

Diary of a wimpy kid #8 : hard luck (Removed: 1)

Author: Kinney, Jeff. ISBN: 978-1-41971132-9
(hardback) Published: 2013

Call Number	Barcode	Price	Acquired	Removed By
F KIN	T 9998	\$16.00	10/19/2022	eplumb

Was Lost on 8/29/2023 -- Weeded

Diary of a wimpy kid #9 : the long haul (Removed: 1)

Author: Kinney, Jeff. ISBN: 978-1-41971189-3 Published: 2014

Call Number	Barcode	Price	Acquired	Removed By
Fic K	T 8894	\$8.99	3/27/2015	eplumb

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

10/23/2023 - Copies Removed: 9

Diary of a wimpy kid #10 : old school (Removed: 1)

Author: Kinney, Jeff.	ISBN: 978-1-41971701-7	Published: 2015		
Call Number FIC K	Barcode T 9123	Price \$8.99	Acquired 1/11/2016	Removed By eplumb
Was Lost on 11/8/2022 -- Weeded				

Diary of a wimpy kid #13 : the meltdown (Removed: 1)

Author: Kinney, Jeff.	ISBN: 978-1-41972743-6	Published: 2018		
Call Number FIC KIN	Barcode T 986	Price \$16.92	Acquired 3/12/2019	Removed By eplumb
Was Lost on 1/31/2023 -- Weeded				

10/20/2023 - Copies Removed: 2

PUBLIC ENEMIES # 4 (Removed: 1)

Author: KORMAN, GORDON				
Call Number FIC K	Barcode T 18233	Price \$4.99	Acquired 7/24/2007	Removed By eplumb
Was Available -- Weeded				

THE STOWAWAY SOLUTION BOOK 4 (Removed: 1)

Author: KORMAN, GORDON				
Call Number K	Barcode T 17584	Price	Acquired 2/2/2006	Removed By eplumb
Was Available -- Weeded				

10/19/2023 - Copies Removed: 1

The Minotaur of Knossos (Removed: 1)

Author: Angeletti, Roberta.	ISBN: 0-19-521557-5	Published: 1999		
Call Number FIC ANG	Barcode T 40503	Price \$20.90	Acquired 5/20/2011	Removed By eplumb
Was Available -- Weeded				

10/18/2023 - Copies Removed: 1

Minecraft Combat handbook (Removed: 1)

Author: Farwell, Nick.	ISBN: 978-0-545-68515-3	Published: 2013		
Call Number 793.93 MOJ	Barcode T 81199	Price \$5.99	Acquired 11/4/2019	Removed By eplumb

9/26/2023 - Copies Removed: 6

Fight game (Removed: 1)

Author: Wild, Kate (Kate), 1954-	ISBN: 0-439-87175-1	Published: 2007		
Call Number F WIL	Barcode T 9015	Price \$5.99	Acquired 8/13/2015	Removed By eplumb
Was Available -- Weeded				

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

9/26/2023 - Copies Removed: 6

Lucinda's secret (Removed: 1)

Author: DiTerlizzi, Tony.

ISBN: 978-0-689-85938-0

Published: 2003

Call Number

Barcode

Price

Acquired

Removed By

FIC DIT

T 90912

\$11.89

6/6/2005

eplumb

Was Available -- Weeded

MILLION DOLLAR STRIKE (Removed: 1)

Author: GUTMAN, DAN

Call Number

Barcode

Price

Acquired

Removed By

G

T 17596

2/2/2006

eplumb

Was Available -- Weeded

NO SUCH THING AS DRAGONS (Removed: 1)

Author: REEVE, PHILLIP

Call Number

Barcode

Price

Acquired

Removed By

F REE

T 7263

\$5.99

9/25/2012

eplumb

Was Available -- Weeded

The sword thief / 39 Clues, The #3 (Removed: 1)

Author: Lerangis, Peter.

ISBN: 0-545-09059-8

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

FIC LER

T 91398

\$14.74

5/20/2009

eplumb

Was Available -- Weeded

The tiny seed (Removed: 1)

Author: Carle, Eric.

ISBN: 0-88708-015-4 (lib. bdg.)

Published: 1987

Call Number

Barcode

Price

Acquired

Removed By

Red Dot

T 81295

\$7.99

3/5/2020

eplumb

Was Available -- Weeded

9/22/2023 - Copies Removed: 2

WHERE ELSE IN THE WILD ? (Removed: 1)

Author: SCHWARTZ, DAVID

Call Number

Barcode

Price

Acquired

Removed By

FIC SCH

T 8064

\$19.99

12/18/2013

eplumb

Was Available -- Weeded

WHERE IN THE WILD ? (Removed: 1)

Author: SCHWARTZ, DAVID

Call Number

Barcode

Price

Acquired

Removed By

FIC SCH

T 8063

\$19.99

12/18/2013

eplumb

Was Available -- Weeded

9/21/2023 - Copies Removed: 1

Adventures in cartooning (Removed: 1)

Author: Sturm, James, 1965-

ISBN: 978-1-59643-369-4 (pbk.)

Published: 2009

Call Number

Barcode

Price

Acquired

Removed By

741.5 STU

T 40410

\$17.26

4/6/2010

eplumb

Was Available -- Weeded

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

9/19/2023 - Copies Removed: 6

Earthquake in the early morning (Removed: 1)

Author: Osborne, Mary Pope.	ISBN: 0-679-89070-X (pbk.)	Published: 2001
Call Number FIC O	Barcode T 5076	Price
Was Available -- Weeded		Acquired 1/5/2012
		Removed By eplumb

If you take a mouse to the movies (Removed: 1)

Author: Numeroff, Laura Joffe.	ISBN: 0-06-027867-6	Published: 2000
Call Number E NUM	Barcode T 8669	Price \$0.00
Was Available -- Weeded		Acquired 3/24/2015
		Removed By eplumb

Jacky Ha-Ha : my life is a joke : a graphic novel (Removed: 1)

Author: Rau, Adam.	ISBN: 978-0-316-49789-3	Published: 2021
Call Number 741.5/973	Barcode T 9940	Price
Was Available -- Weeded		Acquired 10/18/2022
		Removed By eplumb

MISS SPIDER'S WEDDING (Removed: 1)

Author: KIRK, DAVID.		
Call Number E KIR	Barcode T 18325	Price \$4.99
Was Available -- Weeded		Acquired 8/1/2007
		Removed By eplumb

SEA OTTERS (Removed: 1)

Author: GATES, MARGO		
Call Number 599.769 GAT	Barcode T 8014	Price \$15.95
Was Available -- Weeded		Acquired 12/18/2013
		Removed By eplumb

Unlovable (Removed: 1)

Author: Yaccarino, Dan		
Call Number E YAC	Barcode T 19270	Price \$3.99
Was Available -- Weeded		Acquired 4/28/2009
		Removed By eplumb

9/11/2023 - Copies Removed: 18

Allegiant / Bk #3 (Removed: 1)

Author: Roth, Veronica.	ISBN: 978-0-06-202406-0 (trade)	Published: 2013
Call Number FIC Roth	Barcode T 9766	Price \$12.99
Was Available -- Weeded		Acquired 3/12/2017
		Removed By eplumb

AMELIA BEDELIA (Removed: 1)

Author: PEGGY PARISH		
Call Number AR 2.5	Barcode T 2233	Price
Was Available -- Weeded		Acquired 6/15/2004
		Removed By eplumb

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

9/11/2023 - Copies Removed: 18

Big Nate : in a class by himself (Removed: 1)

Author: Peirce, Lincoln.	ISBN: 978-0-06-194434-5 (trade)	Published: 2010		
Call Number FIC P	Barcode T 2670	Price \$6.99	Acquired 3/7/2011	Removed By eplumb
Was Available -- Weeded				

Drawing manga medieval castles and knights (Removed: 1)

Author: Nishida, Masaki.	ISBN: 1-40423849-2 (lib.)	Published: 2008		
Call Number 741.5 NIS	Barcode T 75518	Price \$17.95	Acquired 3/31/2008	Removed By eplumb
Was Available -- Weeded				

The fairy's mistake (Removed: 1)

Author: Levine, Gail Carson.	ISBN: 0-06-028060-3	Published: 1999		
Call Number 398.2 LEV	Barcode T 8812	Price \$9.95	Acquired 3/25/2015	Removed By eplumb
Was Available -- Weeded				

Giraffes can't dance (Removed: 1)

Author: Andreae, Giles, 1966-	ISBN: 978-0-439-28719-7 (trade)	Published: 2001		
Call Number E AND	Barcode T 81511	Price \$4.99	Acquired 9/2/2020	Removed By eplumb
Was Available -- Weeded				

Insurgent / Bk #2 (Removed: 1)

Author: Roth, Veronica.	ISBN: 978-0-06-202404-6 (trade)	Published: 2012		
Call Number FIC ROT	Barcode T 9467	Price \$12.99	Acquired 7/20/2016	Removed By eplumb
Was Available -- Weeded				

LeRoy and the old man (Removed: 1)

Author: Butterworth, W. E. (William Edmund), 1929-	ISBN: 0-02-716210-9	Published: 1980		
Call Number FIC BUT	Barcode T 23029	Price \$9.85	Acquired 4/25/2002	Removed By eplumb
Was Available -- Weeded				

Little house in the big woods (Removed: 1)

Author: Wilder, Laura Ingalls, 1867-1957.	ISBN: 1-85089-913-4	Published: 1987		
Call Number AR 5.3 FIC WIL	Barcode T 24453	Price \$11.45	Acquired 4/25/2002	Removed By eplumb
Was Available -- Weeded				

NATE THE GREAT AND THE MONSTER MESS (Removed: 1)

Author: SHARMAT, MAJORIE				
Call Number S	Barcode T 17490	Price	Acquired 1/30/2006	Removed By eplumb
Was Lost on 8/29/2023 -- Weeded				

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

9/11/2023 - Copies Removed: 18

NORTH COUNTRY NIGHTS (Removed: 1)

Author: DANIEL SAN SOUCL

Call Number	Barcode	Price	Acquired	Removed By
e SAN	T 13329	\$8.00	4/25/2002	eplumb
Was Available -- Weeded				

PINKALICIOUS PINKIE PROMISE (Removed: 1)

Author: KANN, VICTORIA

Call Number	Barcode	Price	Acquired	Removed By
RED DOT	T 7419	\$3.99	4/24/2013	eplumb
Was Available -- Weeded				

Stone Fox. (Removed: 1)

Author: John Reynolds Gardiner.

Call Number	Barcode	Price	Acquired	Removed By
F GAR	T 13007		10/26/2022	eplumb
Was Available -- Weeded				

THANK YOU, AMELIA BEDELIA (Removed: 1)

Author: PEGGY PARISH

Call Number	Barcode	Price	Acquired	Removed By
AR 2.6	T 2234		6/15/2004	eplumb
Was Available -- Weeded				

There Was An Old Lady Who Swallowed A Cow ! (Removed: 1)

Author: Lucille Colandro

Call Number	Barcode	Price	Acquired	Removed By
E COL	T 81111	\$4.99	5/28/2019	eplumb
Was Available -- Weeded				

THERE WAS AN OLD LADY WHO SWALLOWED A FLY (Removed: 1)

Author: SIMMA TABACK

Call Number	Barcode	Price	Acquired	Removed By
E TAB	T 8407	\$4.99	9/22/2014	eplumb
Was Available -- Weeded				

The voices of silence (Removed: 1)

Author: Mooney, Bel, 1946-

ISBN: 0-440-22758-5

Published: 1998

Call Number	Barcode	Price	Acquired	Removed By
FIC MOO	T 23056	\$9.85	4/25/2002	eplumb
Was Available -- Weeded				

Wolves (Removed: 1)

Author: Simon, Seymour.

ISBN: 0-06-022531-9

Published: 1993

Call Number	Barcode	Price	Acquired	Removed By
599.74 SIM	T 2511	\$6.99	5/18/2009	eplumb
Was Available -- Weeded				

9/1/2023 - Copies Removed: 1

Library Weeding Log

Oak Hill Elementary School

From: 9/1/2023 To: 12/1/2023

9/1/2023 - Copies Removed: 1

Do something in your state (Removed: 1)

Author: Rondeau, Amanda, 1974-

ISBN: 1-59197-575-1

Published: 2004

Call Number

Barcode

Price

Acquired

Removed By

361 RON

T 98016

\$13.95

5/4/2006

eplumb

Was Available -- Weeded

From: 9/1/2023 To: 12/1/2023 Total Copies Removed: 155

Deleted: 0, Transferred: 0, Weeded: 155

Agenda Item: XIII-14



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Richard Putnam

Initials:

Director of Facilities

RP

SUBJECT: Agreement between SyTech Solutions and Center Joint Unified School District for scanning and destruction of District blueprints.

☒ **Action Item**

☐ **Information Item**

Attached Pages 1

BACKGROUND:

This agreement between SyTech Solutions and Center Joint Unified School District is to scan and destroy old blueprints of buildings District wide. All records will be indexed by site and sheet number. Records will be uploaded to 1DocStop. Estimated cost is NINETEEN THOUSAND, THREE HUNDRED SIXTY-FIVE DOLLARS (\$19,365)

RECOMMENDED BOARD ACTION:

The Board of Trustees approve the agreement between SyTech Solutions and Center Joint Unified School District for scanning and destruction of blueprints.

Agenda Item: XIII-14



PRICE QUOTE

SyTech Solutions

Casey Morris

8930 Big Horn Blvd

Elk Grove CA 95758

(916) 381-3010 x224

cmorris@sytechsolutions.com

www.sytechsolutions.com

Customer: Center Joint Unified School District

Contact: Richard Putnam

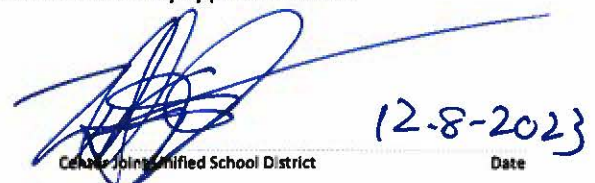
Date: 12/8/2023

Project Description

SyTech will scan 23 bankers boxes and large format plans currently stored in the warehouse. Records will be indexed by Site and Sheet #. Scanning will take place at SyTech's Elk Grove facility. Records will be uploaded to 1DocStop.

Quantity	Units	Service or Product	Unit Price	Extended Price
3	Instance	Courier Service	\$250.00	\$750.00
225	Hours	Document Preparation	\$18.00	\$4,050.00
59,500	Images	Document Scanning	\$0.055	\$3,272.50
7,200	Images	Document Scanning - Large Format	\$1.50	\$10,800.00
82,500	Keystrokes	Indexing (Site & Sheet # for Plans, folder tab for other records)	\$0.005	\$412.50
10	Boxes	(Optional) Boxing up large format records and providing boxes	\$8.00	\$80.00
	Box	(Optional) Document Destruction - regular bankers box	\$6.00	
	Box	(Optional) Document Destruction - large format	\$12.00	
			Total	\$19,365.00

The pricing specified above is based on the quantity estimated. Should the actual quantities change, pricing will be adjusted accordingly. SyTech offers additional technical services and support. A complete SyTech pricing list for service and installation upgrade options can be provided upon request. Pricing does not include any applicable taxes.


Center Joint Unified School District
Date 12-8-2023

Agenda Item: XIII-15



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023
TO: Center Joint Unified School District Board of Trustees
FROM: Richard Putnam
Director of Facilities
INITIALS: RP
SUBJECT: Reimbursement Agreement between the City of Roseville and Center Joint Unified School District

☒ **Action Item** ☐ **Information Item** **Attached Pages** 18

BACKGROUND:

This reimbursement agreement between the City of Roseville and Center Joint Unified School District is in regards to the Adventure Club Building which will be at Rex Fortune Elementary.

For the lot line adjustment services the cost will be split 50/50 between the two parties. The cost for the lot line adjustment is NINETEEN THOUSAND,NINE HUNDRED FIFTY-TWO AND TWENTY-THREE CENTS(\$19,952.23). The City of Roseville will pay this amount and Center Joint Unified School District will reimburse the City of Roseville FIFTY PERCENT(50%) of the cost.

For the Architectural & Engineering Services the City of Roseville will reimburse Center Joint Unified School District ONE HUNDRED PERCENT(100%) of the cost. The total cost of this service will be FIFTY-THREE THOUSAND,NINE HUNDRED TWENTY-FIVE DOLLARS AND NO CENTS(\$53,925.00)

RECOMMENDED BOARD ACTION:

The Board of Trustees approve the Reimbursement agreement between the City of Roseville and Center Joint Unified School District in regards to the Adventure Club at Rex Fortune Elementary

Agenda Item: XIII-15

REIMBURSEMENT AGREEMENT

Rex Fortune Elementary School Adventure Club Building

THIS AGREEMENT is made this 20th day of December, 2023 by and between the City of Roseville, a municipal corporation ("CITY") and Center Joint Unified School District, a California public K- 12 school district ("CJUSD"), and

RECITALS:

WHEREAS, CJUSD is constructing Rex Fortune Elementary and CITY has purchased a portable Adventure Club facility building to be installed at the elementary school campus (the "Project"); and

WHEREAS, the Project requires architectural and engineering services for construction documents, permitting and construction administration, and lot line adjustment services between CITY's park land and Rex Fortune Elementary; and

WHEREAS, CJUSD has an existing contract with AC Martin, Inc., a California corporation, who is qualified and experienced to provide the architectural and engineering services; and

WHEREAS, CITY has an existing contract with Mark Thomas & Company, a California corporation, who is qualified and experienced to provide the lot line adjustment services; and

WHEREAS, the parties desire to enter into this Reimbursement Agreement regarding the respective costs associated with the Project.

NOW, THEREFORE, the parties agree as follows:

1. Reimbursement of Costs for Architectural & Engineering Services For Construction Documents, Permitting Services and Construction Administration. CITY will reimburse CJUSD one hundred percent (100%) of the costs associated with the architectural and engineering services to be completed by AC Martin, Inc. The total cost of this service shall be fifty-three thousand nine hundred twenty-five dollars (\$53,925). The scope of work and cost proposal is attached hereto as Exhibit "A" and incorporated herein by reference.
2. Reimbursement of Costs for Lot Line Adjustment Services. CJUSD will reimburse CITY fifty percent (50%) of the costs associated with the lot line adjustment services, including processing fees, to be completed by Mark Thomas & Company, Inc. For avoidance of doubt, the total cost of this service shall be nineteen thousand nine hundred fifty-two dollars and twenty three cents (\$19,952.23), of which fifty percent (50%) shall be CJUSD's responsibility. The scope of work and cost proposal is attached hereto as Exhibit "B" and incorporated herein by reference.
3. Reimbursement of Unanticipated Costs. CITY will reimburse CJUSD one hundred percent (100%) of any unanticipated costs to be incurred by CJUSD for services related to the completion of the Project and not already covered by this Agreement. Total reimbursement of unanticipated costs shall not exceed eleven thousand dollars (\$11,000).
4. Invoices. The parties may invoice one another as the respective costs are incurred. All invoices must show a breakdown of the services rendered for the Project. Invoices shall be paid by the parties within thirty (30) calendar days of the date of receipt of the

invoice. CITY's total cost of reimbursement, including reimbursement of any unanticipated costs, shall not exceed seventy-four thousand nine hundred ninety-nine dollars (\$74,999) and CITY will not be liable for any payments or costs for work in excess of this amount or for any unauthorized or ineligible costs.

5. Completion of the Project. CITY and CJUSD shall use reasonable and diligent efforts to ensure that the consultant(s) complete the Project in accordance with the plans and specifications approved by the parties.

6. Indemnification. CITY shall indemnify, defend and hold harmless CJUSD, its officers, directors, agents, employees, and volunteers against all claims, liabilities, damages and expenses ("Claims") including, without limitation, claims for injury to or death of any person, or damage caused by or arising out of services required for the Project or CITY's performance or failure to perform its obligations under this Agreement unless the Claim(s) is subject to CJUSD's Indemnification, below.

CJUSD will indemnify, defend and hold harmless CITY, its officers, directors, agents, employees and volunteers against all claims, liabilities, damages and expenses ("Claims") including, without limitation, claims for injury to or death of any person, or damage caused by CJUSD's performance or failure to perform its obligations under this Agreement unless the Claim(s) is subject to CITY's indemnification, above.

7. Time is of the Essence. Time is of the essence of this Agreement.

8. Compliance with Laws. Each party shall comply with all federal, state and local laws, ordinances and policies as may be applicable to its obligations under this Agreement.

9. Governing Agreement. In the event of any conflict between this Agreement and its Exhibits, the provisions of this Agreement shall govern. In the event of any conflict between any of the Exhibits, the provisions of the first in order of attachment shall govern.

10. Assignment. Neither party may assign this Agreement without the prior written consent of the other.

11. Successors in Interest. This Agreement shall be binding upon the heirs, successors, executors, administrators and assigns of the respective parties hereto.

12. Attorney's Fees; Venue; Governing Law. If either party commences any legal action against the other party arising out of this Agreement or the performance hereof, the prevailing party in such action shall be entitled to recover its reasonable litigation expenses, including but not limited to, court costs, expert witness fees, discovery expenses, and attorney's fees. Any action arising out of this Agreement shall be brought in Placer County, California, regardless of where else venue may lie. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

13. Modification. This Agreement and each provision contained herein may be waived, amended, supplemented or eliminated only by mutual written agreement of the parties.

14. Severability. If any of the provisions contained in this Agreement are for any reason held invalid or unenforceable, such holding shall not affect the remaining provisions or the validity and enforceability of the Agreement as a whole.

15. Notices. Any notices to parties required by this Agreement shall be delivered personally or mailed, U.S. first class postage prepaid, addressed as follows:

CITY OF ROSEVILLE

Rob Nakamura

CENTER JOINT UNIFIED
SCHOOL DISTRICT

Scott Lochr

Parks, Recreation & Libraries Superintendent
316 Vernon Street, Suite 400
Roseville, CA 95678

Superintendent
8408 Watt Avenue
Antelope, CA 95843

Either party may amend its address for notice by giving notice to the other party in writing.

16. Integrated Agreement. This is an integrated agreement and contains all of the terms, considerations, understanding and promises of the parties. It shall be read as a whole.

IN WITNESS WHEREOF, the CITY OF ROSEVILLE, a municipal corporation, has caused this Agreement to be executed in duplicate by its City Manager and attested to by its City Clerk under the authority of Resolution No. _____, adopted by the Council of the City of Roseville on the ____ day of _____, 20__, and CJUSD has caused this Agreement to be executed.

CITY OF ROSEVILLE, a
DISTRICT,
municipal corporation

CENTER JOINT UNIFIED SCHOOL
a California public K-12 school district

BY: _____
DOMINICK CASEY
City Manager

BY: _____
Scott Loehr
its: Superintendent

ATTEST:

BY: _____
CARMEN AVALOS
City Clerk

APPROVED AS TO FORM:

BY: _____
MICHELLE SHEIDENBERGER
City Attorney

APPROVED AS TO SUBSTANCE:

BY: _____
JILL GELLER
Parks, Recreation & Libraries Director



September 21, 2023

File No. 22-00338
Final Invoice No.48604

Nicolas Bumb
City of Roseville
311 Vernon Street
Roseville, CA 95678

RE: ON-CALL DESIGN SERVICES- CAPITAL IMPROVEMENT PROJECTS; RESOLUTION NO. 23-126

Dear Mr. Bumb:

Enclosed are revised and final our invoices for services provided through August 27, 2023 for your review and approval to process for payment.

Should you have any questions, please do not hesitate to call.

Sincerely,

MARK THOMAS

Matt Brogan
Principal/Division Manager

Raul Cervantes
Project Manager





Nicolas Bumb
City of Roseville
311 Vernon Street
Roseville, CA 95678

SUMMARY

10/17/23
File No. 22-00338

Re: On-Call Design Services; Resolution No. 23-126
Capital Improvement Projects
Final Invoice Number 48604
Contract Exp 06/30/26

Engineering Services: Through August 27, 2023

Original	14,097.00
Client Authorization	5,855.23
Total Contract Amount	19,952.23

PHASE NO.	TASK NO.	PHASE/TASK DESCRIPTION	ORIGINAL BUDGET	REALLOCATED BUDGET	PREVIOUSLY BILLED	BILLED THIS PERIOD	COSTS TO DATE	BALANCE REMAINING	BILLED BUDGET
001		LLA - PARK SITE JM-50							
	001	Survey Exhibit LLA & Title Review	4,831.22	4,831.22	2,186.30	2,644.92	4,831.22	0.00	100%
	002	Legal Description Transfer Parcels (2)	7,273.53	7,273.53	0.00	7,273.53	7,273.53	0.00	100%
	003	Plat & Legal Description for resultant Parcels (2)	5,931.08	5,931.08	4,820.54	1,310.54	5,931.08	0.00	100%
	004	Project Coordination	916.40	916.40	352.62	563.78	916.40	0.00	100%
	099	MT REIMBURSABLES	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	100%
SUBTOTAL PHASE 1			19,952.23	19,952.23	7,159.46	12,792.77	19,952.23	0.00	100%
GRAND TOTAL SERVICES			19,952.23	19,952.23	7,159.46	12,792.77	19,952.23	0.00	100%



Mark Thomas & Company, Inc.
Payment Remittance:
For ACH Payments email: ar@markthomas.com
PO Box 640190
San Jose, CA 95164

Nicolas Bumb
City of Roseville
Department of Public Works
311 Vernon St
Roseville, California 95678

September 21, 2023
Project No: 22-00338
Final Invoice No: 48604

Project 22-00338 On-Call Design Services - Capital Improvement Projects; Resolution No 23-126

Professional Services through August 27, 2023

Phase	001	LLA - PARK SITE JM-50			
Task	001	Survey Exhibit LLA & Title Review			
Professional Personnel					
			Hours	Rate	Amount
Survey Manager I					
Macfarlane, Mark			12.00	220.41	2,644.92
Totals			12.00		2,644.92
Total Labor					2,644.92
Total this Task					\$2,644.92
Task	002	Legal Description Transfer Parcels (2)			
Professional Personnel					
			Hours	Rate	Amount
Survey Manager I					
Macfarlane, Mark			33.00	220.41	7,273.53
Totals			33.00		7,273.53
Total Labor					7,273.53
Total this Task					\$7,273.53
Task	003	Plat & Legal Description for Resultant Parcels (2)			
Professional Personnel					
			Hours	Rate	Amount
Asst Surveyor II					
Pascua, Gilbert			11.00	119.14	1,310.54
Totals			11.00		1,310.54
Total Labor					1,310.54
Total this Task					\$1,310.54
Task	004	Project Coordination			
Professional Personnel					
			Hours	Rate	Amount
Survey Manager I					
Macfarlane, Mark			2.00	220.41	440.82
Project Accountant					
Kumar, Daveena			.50	113.02	56.51

For our preferred method of ACH Payments: email ar@markthomas.com

Project	22-00338	Roseville-On Call Design Services	Invoice	48604
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Sr. Project Coordinator				
Harney, Marlayna	.50	132.89	66.45	
Totals	3.00		563.78	
Total Labor				563.78
		Total this Task		\$563.78

Task 099 MT REIMBURSABLES

Reimbursable Expenses

Miscellaneous Reimbursable Expenses				
6/13/2023	First American Title Company	Invoice #6183136743	500.00	
6/13/2023	First American Title Company	Invoice #6183136745	500.00	
Total Reimbursables			1,000.00	1,000.00
		Total this Task		\$1,000.00
		Total this Phase		\$12,792.77
		Total this Invoice		\$12,792.77

Outstanding Invoices

Number	Date	Balance
47732	6/27/2023	7,159.46
Total		7,159.46



First American Title™

First American Title Company
2230 East Bidwell Street, Suite 100
Folsom, CA 95630
Phone: (916)983-3985 / Fax: (866)375-4176

PR: 06243

Ofc: 3420 (6183)

Invoice

To: Mark Thomas
2833 Junction Avenue, Suite 110
San Jose, CA 95134

Invoice No.: 6183 - 6183136743
Date: 05/15/2023

Our File No.: 3420-6988693
Title Officer: Randal Watkins
Escrow Officer:

Customer ID: 12352475

Liability Amounts

Attention: Mark Macfarlane
Your Ref.:

RE: Property:
No Situs Address, CA

Buyers:
Sellers: Solaire Community Builders LLC

Description of Charge	Invoice Amount
CLTA Condition of Title Guarantee	\$500.00

INVOICE TOTAL

\$500.00

Comments:

Thank you for your business!

Month 6/2023
Code Info 22-00338 001-099 520-06 \$500.00
Approver Raul Cervantes **ID #** 24000



First American Title™

First American Title Company
2230 East Bidwell Street, Suite 100
Folsom, CA 95630
Phone: (916)983-3985 / Fax: (866)375-4176

PR: 06243

Ofc: 3420 (6183)

Invoice

To: Mark Thomas
2833 Junction Avenue, Suite 110
San Jose, CA 95134

Invoice No.: 6183 - 6183136745
Date: 05/15/2023

Our File No.: 3420-6988698
Title Officer: Randal Watkins
Escrow Officer:

Customer ID: 12352475

Liability Amounts

Attention: Mark Macfarlane
Your Ref.:

RE: Property:
No Situs Address, CA

Buyers:
Sellers: Center Joint Unified School District

Description of Charge	Invoice Amount
CLTA Condition of Title Guarantee	\$500.00

INVOICE TOTAL

\$500.00

Comments:

Thank you for your business!

Month 6/2023
Code Info 22-00338 001-099 520-06 \$500.00
Approver Raul Cervantes **ID #** 24001



May 05, 2023
Revised May 09, 2023

Center Joint Unified School District
8408 Watt Ave.
Antelope, CA 95843

Attention: Richard Putnam
Director of Facilities and Construction

Subject: Rex Fortune-Adventure Club – AC Martin Project No. CA5605
Add Service Request 04
Construction Document Services, Permitting Services and Construction Admin Services
4006 Upland Drive, Roseville, CA 95747

Dear Richard,

We are pleased to provide a proposal for Architectural and Engineering (A/E) Services for Construction Documents, Permitting Services and Construction Administration for the Adventure Club at Rex Fortune. In general, for a new project of this size, our fees are equivalent to approximately 11% of the construction cost. Our fees would include Civil, Landscape, Architectural and Electrical Engineering.

The Scope of work listed below is included for each phase of the A/E Services:

I. SCOPE OF WORK:

- A. Document Adventure Club on site with POC adjustments and connections as necessary:
 - 1. Develop a Site Plan to acknowledge the Lot line adjustment (under separate contract) and Class Leasing Adventure Club building.
 - 2. Produce a construction document set for DSA OTC submittal. (or regular submittal if DSA deems that plan check cannot be completed within the 2-hour OTC window)
 - 3. Review and provide Civil, Landscape, Architectural and Electrical details for review.
 - 4. Finalize civil, architectural, landscape and electrical plans, indicating grading, sewer, drainage, accessible path of travel, exiting route, landscape, irrigation and complete exterior luminaire layout with switching, title 24 documentation, power plan(s) complete and coordinated with all equipment.
 - 5. Coordination of all low voltage devices including Intercom System, Clock System, Data Communications Cabling Infrastructure and Intrusion Alarm System.
 - 6. Fire Alarm System including Voice Evacuation for the new building.
 - 7. Coordination between Architect and Civil Engineer.
 - 8. Finalize schedules and legends, one-line diagrams, riser diagram for included low voltage systems, electrical load calculations and equipment

sizing and specifications.

II. ASSUMPTIONS AND EXCLUSIONS

The following assumptions have been made by AC Martin in developing this proposal.

These assumptions are based on our understanding of the project. Should any of these assumptions be incurred, AC Martin may require additional fees to complete the work.

1. It is assumed the Team will have access to the Adventure Club/Class Leasing construction drawings.
2. No CCTV security camera design is included.
3. Fire protection, if needed, will be provided by the City or Class Leasing.
4. Any engineering for the building will be performed by Class Leasing.

III. FEES

AC Martin Proposes to complete this scope of work on a Fixed Fee basis in accordance with the attached AC Martin Standard Terms and Conditions 2021.

• Architectural	\$20,000
• Civil	\$9,200
• Landscape	\$3,450
• <u>Electrical</u>	<u>\$21,275</u>
Total	\$53,925

IV. PROPOSED SCHEDULE:

AC Martin is available to begin this scope upon acceptance of this proposal or an NTP. We highly recommend that we register the project with DSA prior to May 12th.

Please note that if DSA deems that the scope of work cannot be completed within the 2-hour OTC window, the project will need to be reviewed through the regular process. In this scenario, completion of the review process cannot be completed by June 30th, but the project will be grandfathered in the previous code, since the determining date is the submittal date.

V. ACCEPTANCE:

Acceptance of this proposal can be accomplished by signing where indicated below and returning a copy for our files.

We appreciate the opportunity to serve you on this scope of work. If you have any questions about the enclosed, please feel free to call us.

ACVARTIN

Regards,



Richard Parks,
Studio Director



Tom Hsieh
CEO

Richard Putnam
Director of Facilities

Cc: Angela Espinoza
Sharon Thomas
Scott Loehr

AC Martin, Inc. K-14 Studio

Standard Terms and Conditions -

1.0 Professional Services Fees

1.1 Labor Fees: Unless otherwise agreed, fees for professional services are based on the time charged to the project. The fees are based on the rates listed below:

<u>Classification</u>	<u>Hourly Rate</u>
Management	
Managing Principal	\$250.00
Studio Principal	\$225.00
Principal	\$225.00
Project Manager	\$180.00
Senior Project Administrator	\$90.00
Project Administrator	\$80.00
Project Assistant	\$75.00
Intern	\$40.00
Designer	
Designer III	\$170.00
Designer II	\$140.00
Designer I	\$125.00
Technical	
Senior Project Architect	\$200.00
Project Architect	\$180.00
Project Coordinator III	\$170.00
Project Coordinator II	\$140.00
Project Coordinator I	\$125.00

Rate Adjustments: The above hourly rates apply to work performed during the 2021 calendar year. Work performed after the end of the 2021 year, will be at the then current rate schedule.

Premium Rate Services: For emergency work requested by Clients with less than 48 hours' notice, time shall be billed at a rate of 1.5 x the above Hourly Rates with a four hour minimum charge.

Expert Witness: For appearances as a witness in connection with litigation, arbitration, or other proceedings, time shall be billed at a rate of 2.0 x the above hourly rate, with a four hour minimum charge each day.

1.2 Reimbursable Expenses: AC MARTIN will bill for all normal project related plotting, copies, photos, mileage, tolls, parking, and postage expenses at a rate of cost plus fifteen percent (15%), as well as out of scope items including, but not limited to:

- (1) Air travel, lodging, and subsistence expenses not included in original scope of work.
- (2) Rental or purchase of materials and equipment obtained by AC MARTIN on behalf of client.
- (3) Subcontracts and Subcontractors
- (4) Blueprinting and reprographics services for non-standard printing.
- (5) Permitting or other agency fees paid on behalf of the client.
- (6) Other outside expenses incurred for the project on behalf of the client.

2.0 Terms and Conditions

2.1 Scope of Service: The scope of services provided by AC MARTIN shall be set forth in project scope documents approved by Client. Services requested by Client, which are not set forth in project scope documents, shall be paid for by Client as additional services, in accordance with the current fee schedule. Additional services include, but are not limited to, changes in the scope or detail of the work made at the request of Client; services made necessary by unforeseen conditions not disclosed to AC MARTIN before entering into this agreement; services as a witness in connection with litigation, arbitration, or other proceedings against persons other than AC MARTIN; and any other service performed by AC MARTIN not reasonably within the scope of the work envisioned at the time of entering into this Agreement.

2.2 Invoices: AC MARTIN may submit invoices monthly but is not required to do so. Invoices are payable upon receipt. Interest of one and one-half percent (1-1/2%) per month will be payable on any amounts not paid within 30 days from invoice date. Summary information will be provided on the invoices in accordance with AC MARTIN's standard billing practices. If requested, AC MARTIN will provide additional documentation at the Client's expense, in accordance with the rates specified in AC MARTIN's professional service fees. Audit of any charges may be performed at Client's request and expense, by an independent Certified Public Accountancy firm. Such audit shall be limited to a review of time cards to verify labor charged to the contract and documentation for reimbursable expenses.

2.3 Limitation of Liability: AC MARTIN's services will be performed in a manner consistent with the level of care and skill ordinarily exercised by members of the Design Profession currently practicing in the same locality under similar conditions. This assurance is offered in lieu of any warranty, either expressed or implied. The liability of AC MARTIN, its employees and sub-consultants on account of any claim of loss, damage, or expense of any kind or character related directly or indirectly to the performance of its services for Client, shall be limited to the amount authorized to the related task performed for Client or \$50,000.00, whichever is less. Said limit shall be an aggregate sum which shall include all payment, whether to Client, Client's Contractors or Subcontractors, or to third parties. Additional coverage may be obtained at Client's expense. The client's decision to not exercise the option for additional coverage waives any claim of liability beyond such limits. This limitation on AC MARTIN's liability shall apply whatever the nature of any claimed basis of liability including (without limitation) contract, warranty (expressed or implied), tort, absolute or strict liability, active or passive negligence, professional errors of omissions, and any other theory. Client further agrees that in no event shall AC MARTIN, its employees or subconsultants be liable for any claims or damages of any nature (including costs related thereto) unless such claims and damages are the direct result of their negligent performance of the work performed under this Agreement. In any event, AC MARTIN shall reimburse for defense costs at the time of claim resolution, judgment or agreement of the parties to the extent of percentage fault.

AC MARTIN, its employees and sub-consultants shall not be responsible for claims resulting from "Acts of God," including but not limited to: earthquakes, fires, wind storms, floods, tornadoes, hurricanes and the like. In addition, AC MARTIN its employees & subconsultants shall not be liable to Client or third

AC Martin, Inc. K-14 Studio

Standard Terms and Conditions -

parties for consequential, incidental, special, or reliance or reliance damages. AC MARTIN, its employees and subconsultants shall not be held responsible or liable and Client agrees to defend and indemnify AC MARTIN for claims that arise, directly, or indirectly, in the following circumstances:

- A) Information that has been provided to AC MARTIN by Client or Client's agents that is inaccurate, false, or materially misleading and where AC MARTIN has relied on the data as a basis or input to its work.
- B) Construction by Client, Client's agents, suppliers, contractors, third parties, or servants that fail to conform to AC MARTIN's design or industry codes and standards.

2.4 Back Charges: AC MARTIN shall not be liable for any back charges which result from Contractor change orders for increased construction costs. AC MARTIN and Client acknowledge that changes to design during construction are required on most construction projects, and as such, Client and Contractor shall be solely responsible for their cost. Client is strongly encouraged to perform a constructability review of AC MARTIN's design drawings prior to the initiation of construction in order to minimize the possibility of design changes during construction.

2.5 Job Site Safety: AC MARTIN shall have no responsibility for job site safety. Nothing in this section shall be construed as relieving Client or any Construction Contractor of their obligations with respect to the safety of workers and other persons, including, but not limited to, duties to maintain safe working conditions, observe governmental regulations governing workplace safety, and keep in effect worker's compensation and any other forms of insurance.

2.6 Certificate of Merit: Client shall make no claim (whether directly or in the form of a third party claim) against AC MARTIN unless Client shall have first provided AC MARTIN with a written certification executed under penalty of perjury, by an independent and identified licensed Design Professional in the same professional discipline as the AC MARTIN Professional, specifying each and every act or omission that the certifier contends constitutes a violation of the standard of care expected of a Design Professional performing services under similar circumstances. Client shall provide such certificate to AC MARTIN no less than thirty days before presenting any claim against AC MARTIN.

2.7 Insurance: AC MARTIN is protected in California by Worker's Compensation Insurance (and/or employer's liability insurance), for bodily injury consistent with statutory requirements, and will furnish certificates thereof on request. AC MARTIN also carries General Liability, Automobile Liability, and Professional Liability Insurance.

2.8 Indemnification: Client shall defend, indemnify and save harmless AC MARTIN and its employees and subconsultants from and against all claims, demands, causes of action, damages, costs, expenses, losses, or liabilities for injury or damage to any person or corporation resulting directly or indirectly from the conduct of Client or its agents, servants, suppliers, or contractors, as decided per Paragraph 2.14 Dispute Resolution.

2.9 Third-Party Beneficiaries: Client and AC MARTIN agree that services performed by AC MARTIN under this agreement are solely for the benefit of Client, and are not intended by either Client or AC MARTIN to benefit any other person or entity including, but not limited to, the project contractor and/or any of its subcontractors. Any such benefit is purely incidental and no other person shall not be deemed a third-party beneficiary of this contract.

2.10 Instruments of Services: Client acknowledges that any plans and specifications generated by AC MARTIN are instruments of professional service. At the completion of work, AC MARTIN shall transfer copies of the plans and copies of specifications prepared under this agreement to Client if such transfer is within the project scope documents approved by Client. In accepting and utilizing the plans and specifications, Client covenants and agrees that AC MARTIN shall be deemed the author of all such drawings, copies, plans, specifications, and the data contained in them, and shall retain all common law, statutory law, and other rights, including copyrights, in those instruments of services. Client releases AC MARTIN its employees & subconsultants from, and shall defend, indemnify, and hold AC MARTIN its employees & subconsultants harmless from and against, any and all claims or other consequences, including reasonable attorney and expert witness fees, arising from or as a result of any reuse of any of those instruments of service without AC MARTIN's written authorization. Under no circumstances shall transfer of copies of AC MARTIN's Instruments of Service for use by Client be deemed as a sale by AC MARTIN. AC MARTIN makes no warranties, either expressed or implied, or merchantability and fitness for any particular use, with respect to such Instruments of Service, which are provided "as is".

In certain circumstances AC MARTIN may be requested to provide drawings, specifications, or other data to Client in the form of electronic media. When requested, AC MARTIN shall provide such electronic media as "Electronic Instruments of Services" only upon execution of a Transmittal of Electronic Instruments of Services agreement with Client.

2.11 Confidential Information: Client and AC MARTIN acknowledge that either party may disclose commercial, technical, proprietary, trade secret, or confidential information to the other party prior to, or subsequent to, the engagement of AC MARTIN's services. Client and AC MARTIN agree that each has an obligation to not disclose to third parties such information except as is required by court order or as is reasonably necessary to enable Client or AC MARTIN to perform duties under this agreement. The terms of this document and all pricing information supplied by AC MARTIN are considered confidential by AC MARTIN.

2.12 Advertising: Unless specifically denied, AC MARTIN has permission from Client to obtain photographs of the completed project and may place AC MARTIN promotional signage upon the project site during construction.

2.13 Termination or Suspension: If Client fails to make payments to AC MARTIN in accordance with this Agreement, such failure shall be considered substantial non-performance and cause for termination or, at AC MARTIN's option, cause for suspension of performance of services under this Agreement. If AC MARTIN elects to suspend services, AC MARTIN shall give seven (7) days written notice to the Client. In the event of suspension of services, AC MARTIN shall have no liability to

AC Martin, Inc. K-14 Studio

Standard Terms and Conditions -

Client for delay or damage caused by such suspension. Before resuming services, AC MARTIN shall be paid all sums due it and any expenses incurred in the interruption of AC MARTIN services. AC MARTIN's fees for the remaining services and the time schedules shall be equitably adjusted. Either party may terminate this Agreement without cause by giving not less than seven (7) days written notice. In the event of such termination, AC MARTIN shall be compensated for its services performed prior to the termination, together with Reimbursable Expenses then due, as provided in paragraph 1.2, and all Termination Expenses. "Termination Expenses" shall include all expenses directly attributable to termination for which AC MARTIN is not otherwise compensated, plus an amount for AC MARTIN's anticipated gross profit on the value of the services not performed by AC MARTIN.

2.14 *Dispute Resolution:* Except for small claims actions, and in the event of a dispute arising out of or relating to this Agreement or the services to be rendered hereunder, the Client and the Consultant agree to attempt to resolve such disputes in the following manner:

First, the parties agree to attempt to resolve such disputes through direct negotiations between the appropriate representatives of each party.

Second, if such negotiations are not fully successful, the parties agree to attempt to resolve any remaining disputes by formal nonbinding mediation conducted in accordance with rules and procedures to be agreed upon by the parties.

Third, if the dispute or any issues remain unresolved after the above steps, the parties agree that the matter will be submitted to a court of competent jurisdiction as set forth herein. If the dispute arises out of or relates to any alleged action or inaction by Consultant, Client shall file a Certificate of Merit, compliant with paragraph 2.6 above, with the Superior Court of the State of California. The venue for any lawsuit, including any cross-complaint filed by Client against AC MARTIN shall be in Alameda, Sacramento, or Orange Counties, whichever is closest to the AC MARTIN Offices serving the project. Any dispute under this agreement shall be decided with reference to California laws. AC MARTIN shall reimburse defense costs due to its negligent acts, errors and omissions at the time of claim resolution, judgment or agreement of the parties to the extent of percentage of fault.

Notwithstanding the foregoing, each party shall retain the right to pursue disputes involving fees and/or costs of \$5,000 (or less) in Small Claims Court.

2.15 *Approval Authority:* AC MARTIN will not be bound by any contract or agreement unless signed by an authorized representative of AC MARTIN.

2.16 *Entire Agreement:* This agreement (including any project scope documents and all other attachments) constitutes the entire agreement of AC MARTIN and Client with respect to its subject matter. There are no private, unwritten understandings or agreements that vary, supplement or detract from the terms of this agreement.

2.17 *Amendments to Agreement:* This agreement shall not be modified, altered, changed, or amended in any respect except in writing and signed by AC MARTIN and Client.

2.18 *Severability of Provisions:* If any provision or portion of this agreement is held to be unenforceable in any proceeding or by any governmental authority having jurisdiction over it, the validity and enforceability of the remaining portions or provisions shall not be affected.

2.19 *Successors and Assigns:* This Agreement shall be binding upon and shall inure to the benefit of AC MARTIN and Client and their successors and assigns, but neither AC MARTIN nor Client may assign its obligations or delegate its duties under this Agreement without the written consent of the other.

2.20 *Acknowledgement and Rule of Construction:* Client acknowledges and agrees that it has received and reviewed these AC MARTIN Standard Terms and Conditions and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply to the interpretation of these Terms and Conditions.

Agenda Item: XIII-16



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Richard Putnam
Director of Facilities

Initials:
RP

SUBJECT: Pre-Renovation Hazardous Material Survey agreement between Entek Consulting Group, Inc. and Center Joint Unified School District

☒ **Action Item**

☐ **Information Item**

Attached Pages 16

BACKGROUND:

The Center High School Modernization project(DSA #02-117487) requires a pre-renovation hazardous materials survey performed related to the modernization of the school site. This survey and subsequent report inform the general contractor and their sub-contractors of any potentially hazardous conditions they may encounter. CPM solicited a proposal from Entek Consulting Group, Inc. for services related to the scope of work as approved by DSA.

Agreement amount not to exceed THIRTY THOUSAND, SEVEN HUNDRED FIFTY DOLLARS AND NO CENTS (\$30,750.00)

RECOMMENDED BOARD ACTION:

THE Board of Trustees approve the agreement between Entek Consulting Services, Inc. and the Center Joint Unified School District to provide Pre-Renovation Hazardous Material Survey services for the Center High School Modernization Project.

Agenda Item: XIII-16

CONSULTANT SERVICES AGREEMENT

HAZARDOUS MATERIALS INSPECTION SERVICES

This AGREEMENT is made and entered into this 20th day of December in the year 2023, between the **CENTER JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as ("DISTRICT"), and **Entek Consulting Group, Inc.**, hereinafter referred to as "CONSULTANT". The DISTRICT and the CONSULTANT are sometimes referred to herein individually as a "PARTY" and collectively as the "PARTIES". This AGREEMENT is made with reference to the following facts:

WHEREAS, the DISTRICT requires services and/or advice of a highly specialized and technical nature in connection with certain financial, economic, accounting, consulting and/or administrative matters, and such services and advice are not available within the DISTRICT, and cannot be performed satisfactorily by DISTRICT employees; and

WHEREAS, CONSULTANT possesses the necessary expert knowledge, experience, and ability to perform services not available through DISTRICT personnel, and CONSULTANT is specially experienced and competent to provide to the DISTRICT certain specialized services and/or advice in one or more of the foregoing areas; and

WHEREAS, DISTRICT desires to obtain the following specialized services and/or advice: CONSULTANT agrees to provide consulting services to District administration, (5) Days of Field Work – Asbestos Survey, and (480) Bulk Asbestos Samples and (25) Lead Bulk Samples for laboratory analysis, at one project site for pre-renovation hazardous materials that includes asbestos and lead in paint at Center High School for the Center High School Modernization project as needed and directed by the Superintendent. CONSULTANT will work with district staff, documentation and records, and third party professional service providers as needed, hereinafter referred to as the "PROJECT";

WHEREAS, CONSULTANT has indicated its willingness and commitment to provide its specialized services and/or advice to the DISTRICT on the terms hereafter set forth in this AGREEMENT; and

WHEREAS, CONSULTANT is fully licensed to provide these specialized consultant services in conformity with the laws of the State of California.

NOW, THEREFORE, the PARTIES hereto agree that the above recitals are true and correct, and further as follows:

ARTICLE I **SCOPE AND SERVICES AND RESPONSIBILITIES**

1. Services to be Provided by the CONSULTANT. The CONSULTANT shall provide to the DISTRICT on the terms set forth herein all the services articulated in the CONSULTANT's proposal which is attached hereto and incorporated herein as **EXHIBIT "A"** (the "CONSULTANT's WORK PLAN").

2. Classification: To the extent it is determined under applicable law that CONSULTANT fails to meet the statutory prerequisites for classification as a professional expert

operating under a personal services agreement, CONSULTANT resigns any and all rights and privileges derived from this AGREEMENT and any resulting relationship, which resignation is deemed accepted under such circumstances by the DISTRICT.

3. Contract Term. The effective period of this AGREEMENT is to be from December 20, 2023 through February 15, 2024.

4. CONSULTANT's Certifications, Representations and Warranties. CONSULTANT makes the following certifications, representations, and warranties for the benefit of the DISTRICT and CONSULTANT acknowledges and agrees that the DISTRICT, in deciding to engage CONSULTANT pursuant to this AGREEMENT, is relying upon the truth and validity of the following certifications, representations and warranties and their effectiveness throughout the term of this AGREEMENT and the course of CONSULTANT's engagement hereunder:

a. CONSULTANT is qualified in all respects to provide to the DISTRICT all of the services contemplated by this AGREEMENT and, to the extent required by any applicable laws, CONSULTANT has all such licenses and/or governmental approvals as would be required to carry out and perform for the benefit of the DISTRICT, such services as are called for hereunder.

b. CONSULTANT, in providing the services and in otherwise carrying out its obligations to the DISTRICT under this AGREEMENT, shall, at all times, comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, including workers' compensation and equal protection and non-discrimination laws.

c. The CONSULTANT will perform its services hereunder in a professional manner, using the degree of care and skill ordinarily exercised by, and consistent with, the current professional practices and standards of a professional practicing in California. The CONSULTANT will furnish, at its expense, those services that are set forth in this AGREEMENT and **EXHIBIT "A"** and represents that the services set forth in said EXHIBIT are within the technical and professional areas of expertise of the CONSULTANT or any subconsultant the CONSULTANT has engaged or will engage to perform the service(s). The DISTRICT shall request in writing if the DISTRICT desires the CONSULTANT to provide services in addition to, or different from, the services described in **EXHIBIT "A"**. The CONSULTANT shall advise the DISTRICT in writing of any services that, in the CONSULTANT's opinion, lie outside of the technical and professional expertise of the CONSULTANT.

5. CONSULTANT has been selected to perform the work herein because of the skills and expertise of key individuals. Services under this AGREEMENT shall be performed only by competent personnel under this supervision of and/or in the employment of the CONSULTANT. CONSULTANT shall conform to DISTRICT's reasonable requests regarding assignment of personnel. All personnel, including those assigned at DISTRICT's request, shall be supervised by CONSULTANT.

6. CONSULTANT shall not change any of the key personnel without prior written approval by the DISTRICT, unless said personnel cease to be employed by CONSULTANT. In either case, DISTRICT shall be allowed to interview and approve replacement personnel. CONSULTANT agrees that reassignment of any of the listed personnel during the AGREEMENT period shall only be with other professional personnel who have equivalent experience and shall require prior consultation and written approval by the DISTRICT. Any costs associated with

reassignment of personnel shall be borne exclusively by CONSULTANT and CONSULTANT shall not charge the DISTRICT for the cost of training or "bringing up to speed" replacement personnel. If any designated lead or key person fails to perform to the satisfaction of the DISTRICT, then upon written notice the CONSULTANT shall immediately remove that person from the PROJECT and provide a temporary replacement. CONSULTANT shall within thirty (30) work days, provide a permanent replacement person acceptable to the DISTRICT. DISTRICT may condition its approval of replacement personnel upon a reasonable transition period wherein new personnel will learn the PROJECT and get "up to speed" at CONSULTANT's cost.

7. CONSULTANT represents that the CONSULTANT has no existing interest and will not acquire any interest, direct or indirect, which would create a conflict of interest in violation of any applicable laws, and that no person having any such interest shall be employed by CONSULTANT.

ARTICLE II

COMPENSATION TO THE CONSULTANT

1. The DISTRICT shall compensate the CONSULTANT as follows:

a. As set forth in **EXHIBIT "A"** for the services performed pursuant to this AGREEMENT, District agrees to pay CONSULTANT a not-to-exceed sum of Thirty Thousand Seven Hundred and Fifty and 00/100 Dollars (\$30,750.00) for all work by CONSULTANT.

b. CONSULTANT shall invoice costs monthly, or another periodic basis approved by the DISTRICT, for the services provided pursuant to this AGREEMENT from the time the CONSULTANT begins work on the PROJECT. All costs must be supported by an invoice, receipt, or other acceptable documentation as determined by the DISTRICT.

c. Except as expressly provided herein, CONSULTANT agrees that no other compensation, fringe benefits, or other remuneration is due to CONSULTANT by the DISTRICT for services rendered under this AGREEMENT. CONSULTANT shall not apply for or receive statutory benefits available to employees of the DISTRICT because CONSULTANT is not an employee of the DISTRICT; rather, CONSULTANT is operating under a personal services agreement pursuant to 45103.1(b)(2) and has only the rights defined by this AGREEMENT.

2. The CONSULTANT shall submit one (1) invoice monthly to the DISTRICT for the fees incurred during the billing period and reimbursable expenses (if any). Invoices for fees must reflect the date of the service, identify the individual performing the service, state the hours worked and rate charged, and describe the service performed. Invoices requesting reimbursement for reimbursable expenses incurred during the billing period must clearly list items for which reimbursement is being requested and be accompanied by proper documentation (e.g. receipts, invoices) including a copy of the DISTRICT's authorization notice for invoiced item(s). Invoices requesting payment for overtime must reflect straight time and overtime hours being charged, and must include a copy of the DISTRICT's written authorization to incur additional overtime expense. No payments will be made by the DISTRICT to the CONSULTANT for monthly invoices requesting reimbursable expenses or overtime absent the prior written authorization of the DISTRICT. The DISTRICT shall make payment to the CONSULTANT of the approved invoiced amount within forty-five (45) days of the DISTRICT's receipt of the approved invoice.

3. The DISTRICT may withhold, or on account of subsequently discovered evidence, nullify the whole or a part of any payment to such extent as may be necessary to protect the DISTRICT from loss, including costs and attorneys' fees, on account of: (1) defective or deficient work product not remedied; (2) failure of the CONSULTANT to make payments properly to its employees or subconsultants; or (3) failure of CONSULTANT to perform its services in a timely manner so as to conform to the PROJECT schedule or other time constraints.

ARTICLE III **REIMBURSABLE EXPENSES**

1. Not used.

ARTICLE IV **TERMINATION**

1. This AGREEMENT may be terminated by either PARTY upon fourteen (14) days written notice to the other PARTY in the event of a substantial failure of performance by such other PARTY, including insolvency of CONSULTANT; or if the DISTRICT should decide to abandon or indefinitely postpone the PROJECT.

2. In the event of a termination based upon abandonment or postponement by DISTRICT, the DISTRICT shall pay to the CONSULTANT for all services performed and all expenses incurred under this AGREEMENT supported by documentary evidence, including payroll records, and expense reports up until the date of the abandonment or postponement plus any sums due the CONSULTANT for Board approved extra services. In ascertaining the services actually rendered hereunder up to the date of termination of this AGREEMENT, consideration shall be given to both completed work and work in process of completion and to complete and incomplete drawings and other documents whether delivered to the DISTRICT or in the possession of the CONSULTANT. In the event termination is for a substantial failure of performance, all damages and costs associated with the termination, including increased consultant and replacement consultant costs shall be deducted from payments to the CONSULTANT.

3. In the event a termination for cause is determined to have been made wrongfully or without cause, then the termination shall be treated as a termination for convenience in accordance with Article IV, Paragraph 4 below, and CONSULTANT shall have no greater rights than it would have had if a termination for convenience had been effected in the first instance. No other loss, cost, damage, expense or liability may be claimed, requested or recovered by CONSULTANT.

4. This AGREEMENT may be terminated without cause by DISTRICT upon twenty (20) days written notice to the CONSULTANT. In the event of a termination without cause, the DISTRICT shall pay to the CONSULTANT for all services performed and all expenses incurred under this AGREEMENT supported by documentary evidence, including payroll records, and expense reports up until the date of notice of termination plus any sums due the CONSULTANT for Board approved extra services. In ascertaining the services actually rendered hereunder up to the date of termination of this AGREEMENT, consideration shall be given to both completed

work and work in process of completion and to other documents whether delivered to the DISTRICT or in the possession of the CONSULTANT.

5. In the event of a dispute between the PARTIES as to performance of the work or the interpretation of this AGREEMENT, or payment or nonpayment for work performed or not performed, the PARTIES shall attempt to resolve the dispute. Pending resolution of this dispute, CONSULTANT agrees to continue the work diligently to completion. If the dispute is not resolved, CONSULTANT agrees it will neither rescind the AGREEMENT nor stop the progress of the work, but CONSULTANT's sole remedy shall be to submit such controversy to determination by a court having competent jurisdiction of the dispute, after the PROJECT has been completed, and not before. The PARTIES may agree in writing to submit any dispute between the PARTIES to arbitration. The DISTRICT agrees to pay the CONSULTANT the undisputed amounts due under this AGREEMENT.

6. THE PARTIES UNDERSTAND AND AGREE THAT ARTICLE IV OF THIS AGREEMENT SHALL GOVERN ALL TERMINATION RIGHTS AND PROCEDURES BETWEEN THE PARTIES. ANY TERMINATION PROVISION THAT IS ATTACHED TO THIS AGREEMENT AS AN EXHIBIT SHALL BE VOID AND UNENFORCEABLE BETWEEN THE PARTIES.

ARTICLE V **ADDITIONAL CONSULTANT SERVICES**

1. CONSULTANT shall notify the DISTRICT in writing of the need for additional services required due to circumstances beyond the CONSULTANT's control. CONSULTANT shall obtain written authorization from the DISTRICT before rendering such services. The DISTRICT may require CONSULTANT to perform additional services which are, in the DISTRICT's discretion, necessary. Compensation for such services shall be negotiated and approved in writing by the DISTRICT. Such services shall include:

a. Making material revisions in reports or other documents when such revisions are required by the enactment or revision of laws, rules or regulations subsequent to the preparation and completion of such documents.

b. Preparing reports and other documentation and supporting data, and providing other services in connection with PROJECT modifications required by causes beyond the control of the CONSULTANT which are not the result of the direct or indirect negligence, errors or omissions on the part of CONSULTANT;

c. If the DISTRICT requests additional shifts to complete the services articulated in **EXHIBIT "A"** where the requests for additional shifts does not arise from the direct or indirect negligence, errors or omissions on the part of CONSULTANT and the CONSULTANT's compensation is expressly conditioned on the lack of fault of the CONSULTANT;

d. Providing any other services not otherwise included in this AGREEMENT or not customarily furnished in accordance with the generally accepted practice in the CONSULTANT's industry.

ARTICLE VI
ACCOUNTING RECORDS OF THE CONSULTANT

1. Records of the CONSULTANT's direct personnel and reimbursable expenses pertaining to any extra services provided by the CONSULTANT, which are in addition to those services already required by this AGREEMENT, and any records of accounts between the DISTRICT and CONSULTANT shall be kept on a generally recognized accounting basis and shall be available to the DISTRICT or DISTRICT's authorized representative at mutually convenient times.

ARTICLE VII
REPORTS AND/OR OTHER DOCUMENTS

1. The reports and/or other documents that are prepared, reproduced, maintained and/or managed by the CONSULTANT or CONSULTANT's consultants in accordance with this AGREEMENT (regardless of medium, format, etc.) shall be and remain the property of the DISTRICT (hereinafter "PROPERTY"). The DISTRICT may provide the CONSULTANT with a written request for the return of its PROPERTY at any time. Upon CONSULTANT's receipt of the DISTRICT's written request, CONSULTANT shall return the requested PROPERTY to the DISTRICT within five (5) calendar days. Failure to comply with any such written request shall be deemed a material breach of this AGREEMENT.

ARTICLE VIII
INDEMNITY & INSURANCE

1. To the fullest extent permitted by law, CONSULTANT agrees to indemnify, and hold DISTRICT entirely harmless from all liability arising out of:

a. Workers' Compensation and Employers Liability: Any and all claims under Workers' Compensation acts and other employee benefit acts with respect to CONSULTANT's employees or CONSULTANT's subconsultant's employees arising out of CONSULTANT's work under this AGREEMENT; and

b. General Liability: Liability for damages for (1) death or bodily injury to person; (2) injury to, loss or theft of property; (3) any failure or alleged failure to comply with any provision of law or (4) any other loss, damage or expense arising under either (1), (2), or (3) above, sustained by the CONSULTANT or the DISTRICT, or any person, firm or corporation employed by the CONSULTANT or the DISTRICT upon or in connection with the PROJECT, except for liability resulting from the sole or active negligence, or willful misconduct of the DISTRICT, its officers, employees, agents or independent consultants who are directly employed by the DISTRICT;

c. Professional Liability: Any loss, injury to or death of persons or damage to property caused by any act, neglect, default or omission of the CONSULTANT, or any person, firm or corporation employed by the CONSULTANT, either directly or by independent contract, including all damages due to loss or theft, sustained by any person, firm or corporation including the DISTRICT, arising out of, or in any way connected with the services performed by CONSULTANT in accordance with this AGREEMENT, including injury or damage either on or off DISTRICT property; but not for any loss, injury, death or damages caused by the sole or active negligence, or willful misconduct of the DISTRICT.

d. The CONSULTANT, at its own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings, arising out of Article VIII, Paragraphs 1 (a) and (b) above, that may be brought or instituted against the DISTRICT, its officers, agents or employees, on any such claim or liability, and shall pay or satisfy any judgment that may be rendered against the DISTRICT, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

e. THE PARTIES UNDERSTAND AND AGREE THAT ARTICLE VIII, SECTION 1 OF THIS AGREEMENT SHALL BE THE SOLE INDEMNITY, AS DEFINED BY CALIFORNIA CIVIL CODE §2772, GOVERNING THIS AGREEMENT. ANY OTHER INDEMNITY THAT IS ATTACHED TO THIS AGREEMENT AS AN EXHIBIT SHALL BE VOID AND UNENFORCEABLE BETWEEN THE PARTIES.

f. ANY ATTEMPT TO LIMIT THE CONSULTANT'S LIABILITY TO THE DISTRICT IN AN ATTACHED EXHIBIT SHALL BE VOID AND UNENFORCEABLE BETWEEN THE DISTRICT AND THE CONSULTANT. IN NO EVENT SHALL THE CONSULTANT'S LIABILITY BE LIMITED TO ANY AMOUNT INCLUDING, BUT NOT LIMITED TO, THE AMOUNT OF FEES RECEIVED BY THE CONSULTANT FOR PERFORMING SERVICES RELATED TO THIS AGREEMENT.

2. CONSULTANT shall purchase and maintain policies of insurance with an insurer or insurers, qualified to do business in the State of California and acceptable to DISTRICT which will protect CONSULTANT and DISTRICT from claims which may arise out of or result from CONSULTANT's actions or inactions relating to the AGREEMENT, whether such actions or inactions be by themselves or by any subconsultant or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. The aforementioned insurance shall include coverage for:

a. The CONSULTANT shall carry Workers' Compensation and Employers Liability Insurance in accordance with the laws of the State of California. However, such amount shall not be less than ONE MILLION DOLLARS (\$1,000,000).

b. Comprehensive general and auto liability insurance with limits of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit, bodily injury and property damage liability per occurrence, including:

1. Owned, non-owned and hired vehicles;
2. Blanket contractual;
3. Broad form property damage;
4. Products/completed operations; and
5. Personal injury.

c. Professional liability insurance, including contractual liability, with limits of ONE MILLION DOLLARS (\$1,000,000), per claim. Such insurance shall be maintained during the term of this AGREEMENT and renewed for a period of at least five (5) years thereafter and/or at rates consistent with the time of execution of this AGREEMENT adjusted for inflation. In the event that CONSULTANT subcontracts any portion of CONSULTANT's duties, CONSULTANT shall require any such subconsultant to purchase and maintain insurance coverage as provided in this subparagraph. Failure to maintain

professional liability insurance is a material breach of this AGREEMENT and grounds for immediate termination.

d. Each policy of insurance required in Article VIII, Section 2 (b) above shall name DISTRICT and its officers, agents and employees as additional insureds; shall state that, with respect to the operations of CONSULTANT hereunder, such policy is primary and any insurance carried by DISTRICT is excess and non-contributory with such primary insurance; shall state that not less than thirty (30) days written notice shall be given to DISTRICT prior to cancellation; and, shall waive all rights of subrogation. CONSULTANT shall notify DISTRICT in the event of material change in, or failure to renew, each policy. Prior to commencing work, CONSULTANT shall deliver to DISTRICT certificates of insurance as evidence of compliance with the requirements herein. In the event CONSULTANT fails to secure or maintain any policy of insurance required hereby, DISTRICT may, at its sole discretion, secure such policy of insurance in the name of and for the account of CONSULTANT, and in such event CONSULTANT shall reimburse DISTRICT upon demand for the cost thereof.

ARTICLE IX

MISCELLANEOUS

1. CONSULTANT, in the performance of this AGREEMENT, shall be and act as an independent CONSULTANT. CONSULTANT understands and agrees that CONSULTANT and all of CONSULTANT's employees shall not be considered officers, employees or agents of the DISTRICT, and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. CONSULTANT assumes the full responsibility for the acts and/or omissions of CONSULTANT's employees or agents as they relate to the services to be provided under this AGREEMENT. CONSULTANT shall assume full responsibility for payment of any applicable prevailing wages and all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes for the respective CONSULTANT's employees.

2. Nothing contained in this AGREEMENT shall create a contractual relationship with or a cause of action in favor of any third party against either the DISTRICT or CONSULTANT.

3. The DISTRICT and CONSULTANT, respectively, bind themselves, their partners, officers, successors, assigns and legal representatives to the other PARTY to this AGREEMENT with respect to the terms of this AGREEMENT. CONSULTANT shall not assign this AGREEMENT.

4. This AGREEMENT shall be governed by the laws of the State of California.

5. THIS AGREEMENT SHALL NOT INCLUDE OR INCORPORATE THE TERMS OF ANY GENERAL CONDITIONS, CONDITIONS, MASTER AGREEMENT OR ANY OTHER BOILERPLATE TERMS OR FORM DOCUMENTS PREPARED BY THE CONSULTANT. THE ATTACHMENT OF ANY SUCH DOCUMENT TO THIS AGREEMENT AS **EXHIBIT "A"** SHALL NOT BE INTERPRETED OR CONSTRUED TO INCORPORATE SUCH TERMS INTO THIS AGREEMENT UNLESS THE DISTRICT APPROVES OF SUCH INCORPORATION IN A SEPARATE WRITING SIGNED BY THE DISTRICT. ANY REFERENCE TO SUCH BOILERPLATE TERMS AND CONDITIONS IN THE PROPOSAL OR QUOTE SUBMITTED BY

THE CONSULTANT SHALL BE NULL AND VOID AND HAVE NO EFFECT UPON THIS AGREEMENT. PROPOSALS, QUOTES, STATEMENT OF QUALIFICATIONS AND OTHER SIMILAR DOCUMENTS PREPARED BY THE CONSULTANT MAY BE INCORPORATED INTO THIS AGREEMENT AS **EXHIBIT "A"** BUT SUCH INCORPORATION SHALL BE STRICTLY LIMITED TO THOSE PORTIONS DESCRIBING THE CONSULTANT'S SCOPE OF WORK, RATE AND PRICE SCHEDULE AND QUALIFICATIONS.

6. The PARTIES have had the opportunity to, and have to the extent each deemed appropriate, obtained legal counsel concerning the content and meaning of this AGREEMENT. Each of the PARTIES agrees and represents that no promise, inducement or agreement not herein expressed has been made to effectuate this AGREEMENT. This AGREEMENT represents the entire AGREEMENT between the DISTRICT and CONSULTANT and supersedes all prior negotiations, representations or agreements, either written or oral. This AGREEMENT may be amended or modified only by an agreement in writing signed by both the DISTRICT and the CONSULTANT.

7. The rule of construction that any ambiguities are to be resolved against the drafting PARTY shall not be employed in the interpretation of this AGREEMENT. It is expressly understood and agreed that the PARTIES to this AGREEMENT have participated equally, or have had equal opportunity to participate, in the drafting hereof.

8. Time is of the essence with respect to all provisions of this AGREEMENT.

9. If either PARTY becomes involved in litigation arising out of this AGREEMENT or the performance thereof, each PARTY shall bear its own litigation costs and expenses, including reasonable attorney's fees.

10. All exhibits referenced herein and attached hereto shall be deemed incorporated into and made a part of this AGREEMENT by each reference as though fully set forth in each instance in the text hereof unless otherwise excluded by the terms of this AGREEMENT. In the event that the provisions of any exhibit conflict with the terms of this AGREEMENT, the terms of this AGREEMENT shall control.

11. This AGREEMENT may be executed in any number of counterparts, each of which shall be deemed an original, and the counterparts shall constitute one and the same instrument, all of which shall be sufficient evidence of this AGREEMENT.

12. Confidentiality: The CONSULTANT shall not disclose or permit the disclosure of any confidential information, except to its agents, employees and other consultants who need such confidential information in order to properly perform their duties relative to this AGREEMENT.

13. Severability: If any portion of this AGREEMENT is held as a matter of law to be unenforceable, the remainder of this AGREEMENT shall be enforceable without such provisions.

14. Notices: All notices or demands to be given under this AGREEMENT by either PARTY to the other shall be in writing and given either by: (a) personal service; or (b) by U.S. Mail, mailed either by registered, overnight, or certified mail, return receipt requested, with postage prepaid. Service shall be considered given when received if personally served or if mailed on the fifth day after deposit in any U.S. Post Office. The address to which notices or demands may be given by either PARTY may be changed by written notice given in accordance

with the notice provisions of this Paragraph. At the date of this AGREEMENT, the addresses of the PARTIES are as follows:

To the DISTRICT:

Center Joint Unified School District
8408 Watt Avenue
Antelope, CA 94843
Attn: Richard Putman, Facilities Director

To the CONSULTANT:

Entek Consulting Group, Inc.
4200 Rocklin Road, Suite 7
Rocklin, CA 95677
Attn: Ryan Metzen, President

15. Tobacco Prohibited: any tobacco use (smoking, chewing, etc.) by anyone, is prohibited at all times on any DISTRICT property.

16. Profanity on any DISTRICT property is prohibited, including, but not limited to, racial, ethnic, or sexual slurs or comments which could be considered harassment.

17. Appropriate dress is mandatory. Therefore, tank tops, cut-offs and shorts are not allowed. Additionally, what is written or pictured on clothing must comply with the requirements of acceptable language as stated above in Paragraph 16.

18. Images: If applicable, the CONSULTANT is prohibited from capturing on any visual medium images of any property, logo, student, or employee of the DISTRICT, or any image that represents the DISTRICT without express written consent from the DISTRICT.

19. Pursuant to and in accordance with the provisions of Government Code section 8546.7 or any amendments thereto, all books, records and files of CONSULTANT, or any subconsultant connected with the performance of this AGREEMENT involving the expenditure of public funds in excess of Ten Thousand Dollars (\$10,000), including, but not limited to the administration thereof, shall be subject to the examination and audit of the State Auditor General of the State of California, at the request of DISTRICT or as a part of any audit of DISTRICT, for a period of three (3) years after final payment is made under this AGREEMENT. CONSULTANT shall preserve and cause to be preserved such books, records and files for the audit period.

20. Prevailing Wages: If applicable and required, CONSULTANT shall pay, and shall cause all subconsultants of every tier to pay, not less than the specified prevailing wage rates, to the extent applicable, to all workers employed to perform work or services under this AGREEMENT. CONSULTANT shall fully indemnify and defend the DISTRICT from any claims arising from CONSULTANT's failure to meet and prevailing wage requirements.

21. Education Code Section 45125.1: During the entire term of this AGREEMENT, CONSULTANT shall fully comply with the provision of Education Code sections 45125.1 (Fingerprinting Requirements), when it is determined that the CONSULTANT will have contract with pupils in the performance of services under this AGREEMENT. See **EXHIBIT "B"** attached.

22. This AGREEMENT is not a valid or enforceable obligation against the DISTRICT until approved or ratified by motion of the Governing Board of the DISTRICT duly passed and adopted.

The PARTIES, through their authorized representatives, have executed this AGREEMENT as of the day and year first written above.

CONSULTANT

By Ryan Metzen
Print Name Ryan Metzen
Title President
Date 12/5/2023
Address 4200 Rocklin Road, Suite 7
Rocklin, CA 95677
Phone 916-632-6800
Tax ID# 20-3784225
Email rmetzen@entekgroup.com

CENTER JOINT UNIFIED SCHOOL DISTRICT

By _____
Print Name _____
Title _____
Date _____

EXHIBIT “A”

CONSULTANT’S WORK PLAN, SCOPE OF SERVICES, AND COMPENSATION

See attached Proposal dated December 1, 2023 from Entek Consulting Group, Inc.



ENTEK **CONSULTING GROUP, INC.**

4200 Rocklin Road, Suite 7, Rocklin, CA 95677 Phone (916) 632-6800 Fax (916) 632-6812 www.entekgroup.com

December 1, 2023

Mr. Richard Putnam
Director of Facilities
Center Joint Union School District
c/o Capitol Program Management
1851 Heritage Ln, Suite 210
Sacramento, CA 95815

Re: Proposal for Pre-Renovation Hazardous Materials Survey – Center High School
Modernization Project – 3111 Center Court Lane, Antelope, California 95843

Dear Mr. Putnam,

Entek Consulting Group, Inc. (Entek) is pleased to provide you on behalf of Center Joint Unified School District (CJUSD) with this proposal to conduct a pre-renovation hazardous materials survey for the upcoming Center High School Modernization Project. Capital Program Management (CPM) provided Entek with drawings on November 8, 2023 (DSA APPROVAL SET 11/08/23) and with an addendum on November 22, 2023. In addition, Entek utilized the hazardous material report Entek provided dated January 24, 2022 (for the Center High School Building G HVAC Replacement Project) to reduce the number of bulk samples for the upcoming Modernization Project.

Scope of Work

Entek proposes to provide the following services:

- 1) Provide a team of two Entek staff, led by a Cal/OSHA Certified Asbestos Consultant (CAC) or Certified Site Surveillance Technician (CSST) to perform an asbestos survey in accordance with the US EPA NESHAP and Sacramento Metropolitan Air Quality Management District (SMAQMD).
 - a. Collect up to 480 bulk samples for asbestos. These samples will be analyzed by a NVLAP accredited laboratory by the EPA 600 method, which utilizes Polarized Light Microscopy (PLM). The estimated costs are based on a standard turnaround time. Additional samples will be charged at \$25/sample.
 - b. This proposal does not include additional analysis of the samples by the 400-point count method as it is unknown if this analysis will be necessary. If Entek recommends further analysis by the 400-point count method, then Entek will only submit the laboratory the request upon receiving approval from the client.
- 2) Provide a California Department of Public Health Lead Inspector Assessor or Sampling Technician to collect bulk samples of the suspect lead containing materials that are expected to be impacted by this project.
 - a. Collect up to 25 bulk samples for lead. These samples will be analyzed by an Environmental Laboratory Accreditation Program (ELAP) accredited laboratory on a standard three-day turnaround time.
- 3) Provide one final hazardous materials survey report. The survey report will describe the nature, concentration, estimated quantity (if possible/applicable), and location of the potentially asbestos and lead containing materials.

Sample Estimate

Using the drawings and addendum file, Entek estimated 480 samples for asbestos and 25 samples for lead. Entek's sample estimations were based on the following:

ASBESTOS

LEAD

MOLD

INDOOR AIR QUALITY

SILICA

TRAINING

SAFETY AUDITS

Mr. Richard Putnam
Center Joint Unified School District
December 1, 2023

- Type of Work Activity – Entek accounted for building materials anticipated to be impacted by work activities such as floor replacement, cabinet removal/replacement, wall/ceiling patch repair, ceiling replacement, infill wall/door installation, HVAC demo, wall demo, roof replacement, toilet room renovations, and exterior siding renovations.
- Number of Buildings affected by the above-mentioned work activities – After reviewing the drawings found in the district's website, Entek identified 19 buildings that would need to be surveyed due to the work activities mentioned above. Furthermore, Entek understands the various locations within each building where the work activities are planned to occur.
- Types of Suspect Building Material – Entek determined which suspect building materials may or may not be present based on our previous experience with school surveys, drawings provided for this project, and reviewing past reports from this school. Suspect building materials assumed to be present for this project include, but not limited to various flooring materials, drywall and joint compound, wall/ceiling texture, vinyl walls, vinyl base cove and mastic, acoustical ceiling panels, ceiling tiles, HVAC mastics, penetration mastics, roofing mastics, ceramic building materials, and exterior stucco.
- Number of Samples per Category – Under the AHERA regulations, the sampling rules are as follows per each category of suspect building materials:
 - Surfacing Materials (i.e, wall/ceiling texture, stucco) – Depends on square footage per homogenous material.
 - 3 Samples if the material is <1000 square feet.
 - 5 Samples if the material is between 1000 and 5000 square feet.
 - 7 Samples if the material is >5000 square feet.
 - Thermal System Insulation (TSI) (i.e, pipe insulation, duct insulation) – 3 samples per homogenous materials
 - Miscellaneous Materials (i.e, drywall, various mastics, flooring materials, and everything else that is not surfacing materials or TSI) – 2 samples minimum per homogenous material.

Cost Estimate

Entek estimates the cost to perform the services listed in this proposal to be **\$30,750.00**. These costs are summarized in the cost estimate table below.

Task	Service	Cost
1	Field Work – Asbestos Survey (Five Days of Field Work with Two Entek Personnel)	\$14,550.00
2	Laboratory Analysis (480 Bulk Asbestos Samples and 25 Lead Bulk Samples)	\$12,750.00
3	Final Report	\$3,450.00
N/A	Total	\$30,750.00

Exclusions and Limitations

- Entek based this proposal on completing all fieldwork during typical business hours Monday through Friday.
- Entek will need to collect bulk samples of all building materials which may be impacted and will leave minor visible damage in some locations of the various building components.
- All inaccessible areas are excluded from the report and any suspect materials that cannot be sampled will be assumed to contain asbestos in concentrations greater than 1% and lead in concentrations greater than 5,000 ppm.
- Our survey excludes entry into confined spaces such as tanks, vats vessels and crawlspaces.

Mr. Richard Putnam
Center Joint Unified School District
December 1, 2023

- Billing will be based on the time and materials required to complete the project based on the costs per hour depending on the service required, the number of samples analyzed, which may include additional layers for asbestos bulk samples.

Thank you for considering Entek for your environmental consulting needs. Please call our office at 916-632-6800 if you have any questions regarding the proposal.

Prepared By:

A handwritten signature in black ink, appearing to read "J. Gonzalez".

Jonathan Gonzalez, CAC, I/A
Assistant Project Manager

Reviewed By:

A handwritten signature in black ink, appearing to read "Ryan Metzen".

Ryan Metzen CAC, I/A
President

EXHIBIT "B"

CONSULTANT'S CERTIFICATION REGARDING BACKGROUND CHECKS

Pursuant to Education Code Section 45125.1, CONSULTANT has conducted criminal background checks, through the California Department of Justice, of all employees providing services to the Center Joint Unified School District, pursuant to this AGREEMENT, and that none have been convicted of serious or violent felonies, as specified in Penal Code Sections 1192.7(c) and 667.5(c), respectively.

As further required by Education Code Section 45125.1, below is a list of the names of the employees of the undersigned who may come in contact with pupils:

[INSERT LIST OF NAMES]

Jonathan Gonzalez
Karl Suarez
Steven Hopper
Catherine Kukulka

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date December 5, 2023

Consultant Name.

Ryan Matzen

By its: President

Agenda Item: XIII-17



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Richard Putnam
Director of Facilities

Initials:
RP

SUBJECT: Disposal of Surplus Items

☒ **Action Item**

☐ **Information Item**

Attached Pages _____

BACKGROUND:

The Facilities & Operations Department would like to surplus the following items that are no longer in use by the District.

Kenmore Coldspot Refrigerator/Model 8634010 - Asset Tag #001287CNUSD
Serial #S24222872 - C & I Department

U.S. Range Oven/Model S-6-26 - Asset Tag #003125CNUSD
Serial #0108SR113R + Dudley Kitchen

These items will be disposed of following your approval.

RECOMMENDED BOARD ACTION:

The Board of Trustees approve the surplus of these items.

Agenda Item: XIII-18



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Lisa Coronado, Director of Fiscal Services

Initials:

LC

SUBJECT: Citizens' Bond Oversight Committee Members

☒ **Action Item**

☐ **Information Item**

Attached Pages 0

BACKGROUND:

The Superintendent's Cabinet recommends the following new members to the Citizens' Bond Oversight Committee:

Faith Allmond - Business Organization, Parent
Jocelynn Martin - Parent
Mindy Zielke - Parent

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees approve the Citizens' Bond Oversight Committee members.

Agenda Item: XIII-19



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Lisa Coronado, Director of Fiscal Services

Initials:

LC

SUBJECT: ThrivePass FSA 2024 Renewal Plan Document

☒ **Action Item**

☐ **Information Item**

Attached Pages 55

BACKGROUND:

The ThrivePass plan document allows ThrivePass to act as the District's Third Party Administrator in 2024 for employees' Flexible Spending Accounts.

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees approve the ThrivePass 2024 Plan Document amended and restated January 1, 2024.



Center Joint Unified School District

Center Joint Unified School District
8408 Watt Ave
Antelope, CA 95843

Center Joint Unified School District FSA Plan

Plan Document

Amended and Restated January 01, 2024

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Center Joint Unified School District

Center Joint Unified School District FSA Plan

INTRODUCTION

The company amends and restates this Plan as of January 01, 2024 with an original effective date of January 01, 2021. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the Center Joint Unified School District FSA Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

I. ARTICLE - PLAN DEFINITIONS

01. **"Administrator"** means the Employer, unless another person or entity has been designated by the Employer pursuant to the Article titled: "Administration" to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including but not limited to the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.
02. **"Benefit" or "Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in the Article titled: "Benefit Information".
03. **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under the Article titled: "Benefit Information". Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.
04. **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.
05. **"Compensation"** means the amounts received as compensation by the Participant from the Employer during a Plan Year.
06. **"Dependent"** means any individual who qualifies as a dependent under an Insurance Contract for purposes of coverage under that Contract only or under Code Section 152 (as modified by Code Section 105(b)). Any child of a Plan Participant who is determined to be an alternate recipient under a qualified medical child support order under ERISA Sec. 609 shall be considered a Dependent under this Plan.

"Dependent" shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his or her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

07. **"Effective Date"** means January 01, 2021.
08. **"Election Period"** means the period, established by the Administrator, immediately preceding the beginning of each Plan Year, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Article titled: "Participant Elections".
09. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility".

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

10. **"Employee"** means any person who is currently or hereafter employed by the Employer.

The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

11. **"Employer"** means Center Joint Unified School District and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, or Adopting Employer.
12. **"ERISA"** means the Employee Retirement Income Security Act of 1974, as amended from time to time.
13. **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit, or any self-funded arrangement providing any Benefit offered for health and welfare coverage to Eligible Employees of the Employer.
14. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the "Benefit Options" section of this Plan, which provides for the payment of Premium Expenses.
15. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.
16. **"Key Employee"** means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.
17. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.
18. **"Plan"** means the flexible benefits plan described in this instrument, including all amendments thereto.
19. **"Plan Year"** means the 12-month period beginning January 01 and ending December 31. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.
20. **"Premium Expenses" or "Premiums"** means the Participant's cost for the Benefits described in the Section titled: "Benefit Options".
21. **"Premium Expense Reimbursement Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured Benefit is elected, sub-accounts shall be established for each type of insured Benefit.
22. **"Qualified Reservist"** means a Participant of the plan who is a member of a reserve component such as: the Army National Guard; the Air National Guard; the Army Reserve; the Navy Reserve; the Marine Corps Reserve; the Air Force Reserve; the Coast Guard Reserve; the Reserve Corps of the Public Health Service; or as defined 37 U.S.C Section 101.
23. **"Qualified Reservist Distribution"** means a distribution to a Participant which includes a portion or the balance in the Participant's Health Flexible Spending Account as described in the Article titled: "Qualified Reservist Distribution".
24. **"Run-out Period"** means the set number of days after the plan year ends that allows you to submit claims for eligible expenses incurred during the Plan Year.
25. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants pursuant to the Section titled: "Salary Redirection". These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".
26. **"Salary Redirection Agreement"** means an agreement between the Participant and the Employer under which the Participant agrees to reduce his or her Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.
27. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.

II. ARTICLE - PARTICIPATION

01. **ELIGIBILITY**

An individual is eligible to participate in this Plan if the individual:

- a. is an Eligible Employee as defined in the Article titled: "Definitions"
- b. is working an average of 20 hours or more per week; and
- c. is eligible for the group medical plan

02. **EFFECTIVE DATE OF PARTICIPATION**

An Eligible Employee shall become a Participant when the following condition(s) is/are met:

Upon date of hire (no waiting period)

03. **APPLICATION TO PARTICIPATE**

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change in Status".

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance, unless the Employee elects, during the Election Period, not to participate in the Plan.

04. **TERMINATION OF PARTICIPATION**

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- a. **Termination of employment.** The termination of Participant's employment, subject to the provisions of the Section titled: "Termination of Employment"
- b. **Death.** The Participant's death, subject to the provisions of the Section titled: "Death" or
- c. **Termination of the plan.** The termination of this Plan, subject to the provisions of the Section titled: "Termination".

05. **TERMINATION OF EMPLOYMENT**

If a Participant's employment with the Employer is terminated for any reason other than death, his or her participation in the Benefit Options provided under the Section titled: "Benefit Options" shall be governed in accordance with the following:

- a. **Insurance Benefit.** With regard to Benefits which are insured, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid.
- b. **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment-related Dependent Care Expense reimbursements for expenses within 90 days after the end of the Plan Year, limited by the balance in the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- c. **Health FSA, COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which contributions to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section titled: "Continuation of Coverage" of the Plan.
- d. **Limited Purpose FSA, COBRA applicability** With regard to the Limited Purpose Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year for which payments to the Limited Purpose Flexible Spending Account have already been made. Thereafter, the benefits under this Plan, shall be applied and administered consistent with such further rights that a Participant and his or her Dependents may be entitled to pursuant to Code Section 4980B and the Section of this Plan Document titled: "Continuation of Coverage".

06. **REINSTATEMENT OF A FORMER PARTICIPANT**

An Employee whose participation terminates and returns to an eligible status less than thirty days later may re-enroll within thirty days of returning to an eligible status with a commencement date of the first of the month following the adjusted eligibility date. An Employee who re-enrolls in a Health Flexible Spending Account or Dependent Care Account after such time must re-enter the Plan and reinstate their original elections for that Plan Year with adjustments to the annual election amount as the Administrator deems necessary to prorate the annual election amount over the remainder of the Plan Year. Expenses incurred by the employee during the time that the employee was not a Participant will not be covered expenses unless COBRA was elected pursuant to the Article titled: "Continuation of Coverage (COBRA)".

Any Employee who terminates employment and is rehired into an eligible status after thirty days from the date of termination will be treated as a new enrollee under the Plan. If such Employee returns within the same Plan Year, prior contributions made to the Health Flexible Spending Account and/or the Dependent Care Account will be taken into consideration so as not to exceed Plan or IRS maximums.

07. **DEATH**

If a Participant dies, his or her participation in the Plan shall immediately cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to a particular specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

III. ARTICLE - CONTRIBUTIONS TO THE PLAN

01. SALARY REDIRECTION

Subject to the provisions of the section titled "Employer Contributions," benefits under the Plan shall be financed by Salary Redirections sufficient to support the benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year.

Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participant's elections made under the Section titled: "Initial Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" and are consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

02. APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

03. PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

04. EMPLOYER CONTRIBUTIONS

The Employer may provide non-elective contributions in the form of Employer Funding into the Health Flexible Spending Account, Limited Purpose Flexible Spending Account, and Dependent Care Spending Account to the extent as described in the Section Titled: "Limitation on Allocations". Such contributions may be prorated for Participants who begin participating in the middle of the Plan Year. Contributions or matching contributions made to the Health Flexible Spending Account, Limited Purpose Flexible Spending Account, and Dependent Care Spending Account generally do not count toward the annual contribution limit as described in the Section Titled: "Limitation on Allocations".

IV. ARTICLE - BENEFITS

01. **BENEFIT OPTIONS**

Each Participant may elect any one or more of the following optional Benefits:

- Health Flexible Spending Account
- Limited Purpose Flexible Spending Account
- Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his or her Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- Group Medical Plan
- Group Dental Plan
- Group Vision Plan

02. **HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

03. **LIMITED PURPOSE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Limited Purpose Flexible Spending Account option, in which case the Article titled: "Health Flexible Spending Account" shall apply.

04. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT**

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case the Article titled: "Dependent Care Flexible Spending Account" shall apply.

05. **HEALTH INSURANCE BENEFIT**

- a. **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Insurance Contract for the Participant, his or her Spouse, and his or her Dependents.
- b. **Employer selects contracts.** The Employer may select suitable health Insurance Contracts for use in providing this health insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.
- c. **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Insurance Contract shall be determined therefrom, and such Insurance Contract shall be incorporated herein by reference.

06. **DENTAL INSURANCE BENEFIT**

- a. **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's dental Insurance Contract. In addition, the Participant may elect either individual or family coverage under such Insurance Contract.
- b. **Employer selects contracts.** The Employer may select suitable dental Insurance Contracts for use in providing this dental insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.
- c. **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such dental Insurance Contract shall be determined therefrom, and such dental Insurance Contract shall be incorporated herein by reference.

07. **VISION INSURANCE BENEFIT**

- a. **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's vision Insurance Contract. In addition, the Participant may elect either individual or family coverage.
- b. **Employer selects contracts.** The Employer may select suitable vision Insurance Contracts for use in providing this vision insurance benefit, which contracts will provide uniform benefits for all Participants electing this Benefit.
- c. **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such vision Insurance Contract shall be determined therefrom, and such vision Insurance Contract shall be incorporated herein by reference.

08. **HEALTH SAVINGS ACCOUNT CONTRIBUTIONS**

- a. Participants may elect to make contributions on a pre-tax basis to a Health Savings Account (“HSA”). The HSA is not an employer-sponsored benefit plan. It is an individual trust or custodial account that Participants open and which may be used to reimburse Participants for eligible medical expenses as set forth in Code Section 223.

09. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.
- b. **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable Benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

10. **NON-TAX DEPENDENT COVERAGE**

- a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.
- b. Notwithstanding the foregoing, no medical care or dependent care expenses incurred by or with respect to a Non-Tax Dependent of a Participant shall be eligible for reimbursement as eligible expenses under the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

V. ARTICLE - PARTICIPANT ELECTIONS

01. **INITIAL ELECTIONS**

An Employee who meets the eligibility requirements of the Section titled: "Eligibility" on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his or her effective date of participation pursuant to the Section titled: "Effective Date of Participation".

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

02. **SUBSEQUENT ANNUAL ELECTIONS**

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form or electronically, as provided by the Administrator, which spending account Benefit options he wishes to participate in. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which immediately follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

- a. A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;
- b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing or by electronic notification, as determined by the Employer, during the Election Period that he does not want to participate in the Plan for the next Plan Year;
- c. An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Status".

03. **FAILURE TO ELECT**

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits, subject to the provisions of the Section titled: "Change in Status" below.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election pursuant to the Section titled: "Subsequent Annual Elections" by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

04. **CHANGE IN STATUS**

- a. **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with any of the provisions of this Plan, then such rules and regulations shall control. See below in this Section for other situations in which changes in Benefit elections are permitted.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent's ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains eligibility for coverage under any other plan, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under said other plan. Also, if the Participant, Spouse or Dependent loses eligibility for coverage under any other plan, then a Participant's election under the Plan to start or increase coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual ceases or is decreased under said other plan.

Regardless of the consistency requirement, if the individual, or the individual's Spouse or Dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. **Legal Marital Status:** events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
2. **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
3. **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
4. **Dependent satisfies or ceases to satisfy the eligibility requirements:** An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
5. **Residency:** A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and IRS Notice 2010-38, shall qualify as a change in status.

- b. **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for accident or health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP), provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.
- c. **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) (collectively, an "order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) that requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):
 1. The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or
 2. The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.
- d. **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.
- e. **Cost increase or decrease.** Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

- f. **Loss of coverage.** Notwithstanding subsection (a), if the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.
- g. **Addition of a new benefit.** Notwithstanding subsection (a), if, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.
- h. **Loss of coverage under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.
- i. **Change of coverage due to change under certain other plans.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse, former Spouse's employer or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse, former Spouse's employer or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse, former Spouse's employer or Dependent's employer.
- j. **Change in dependent care provider.** Notwithstanding subsection (a), a Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in a dependent care provider. The availability of dependent care services from a new dependent care provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).
- k. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., an average of 30 hours of service per week) to part-time employment (i.e., an average of less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.
- l. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.
- m. **Health Savings Account changes** Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.
- n. **Health Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.
- o. **Limited Purpose Flexible Spending Account cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Limited Purpose Flexible Spending Account as a result of a cost or coverage change under any health insurance contract.

VI. ARTICLE - HEALTH FLEXIBLE SPENDING ACCOUNT

01. ESTABLISHMENT OF BENEFIT

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of allowable Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Participant's Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

02. DEFINITIONS

For the purposes of this Article and the Plan, the terms below have the following meanings:

- a. **"Health Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by the Participant, his or her Spouse and his or her Dependents may be reimbursed.
- b. **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:
 1. one of the 5 highest paid officers;
 2. a shareholder who owns (or is considered to own, applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
 3. among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).
- c. **"Limited Purpose Flexible Spending Account"** means the account established for a Participant pursuant to this Plan to which part of his or her Plan Benefit Dollars may be allocated and from which all allowable Dental, Vision, and Preventative Care Expenses incurred by a Participant, his or her Spouse or his or her Dependents may be reimbursed. This account is for Participants that are making contributions to a Health Savings Account (HSA) within the same plan year.
- d. **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his or her tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his or her Spouse or Dependent.

- e. A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).
- f. The definitions of the Article titled: "Plan Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

03. FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to the Section titled: "Health Flexible Spending Account Claims" hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

The amount in the Limited Purpose Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to the Section titled: "Health Flexible Spending Account Claims" hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

04. LIMITATION ON ALLOCATIONS

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary redirections that may be allocated to the Health Flexible Spending Account by a Participant in any Plan Year is \$3,050.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is \$100.00.

Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the

maximum amount of salary redirections that may be allocated to the Limited Purpose Flexible Spending Account by a Participant in any Plan Year is \$3,050.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount that may be allocated to the Limited Purpose Flexible Spending Account by a Participant in or on account of any Plan Year is \$100.00

05. **NONDISCRIMINATION REQUIREMENTS**

- a. **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.
- b. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section and/or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

06. **COORDINATION WITH CAFETERIA PLAN**

All Participants under the Plan are eligible to receive Benefits under this Health Flexible Spending Account. Enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

07. **HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS**

- a. **Expenses must be incurred during Plan Year.** All eligible Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year shall be reimbursed, subject to the Section titled: "Termination of Employment", even though the submission of such a claim occurs after his or her participation hereunder ceases; but provided that the Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.
- b. **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his or her Spouse or Dependents.
- c. **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time after incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.
- d. **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement of Medical Expenses must be submitted within 90 days after the date of termination.

08. **DEBIT AND CREDIT CARDS**

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

- a. **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid

with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

- b. **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued or remain in effect for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.
- c. **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in the Section titled: "Limitation on Allocations".
- d. **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator.
- e. **Card use.** The cards shall only be used for Medical Expense purchases as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, including, but not limited to, the following:
 - 1. Co-payments for doctor and other medical care;
 - 2. Purchase of drugs prescribed by a health care provider, including, if permitted by the Administrator, over-the-counter medications as allowed under IRS regulations;
 - 3. Purchase of medical items such as eyeglasses, syringes, crutches, etc.
- f. **Substantiation.** Such purchases by the cards shall be subject to confirmation by the Administrator, usually by requiring the Participant to submit a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation by the Administrator.
- g. **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.
 - 1. Repayment of the improper amount by the Participant;
 - 2. Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal and state law;
 - 3. Claims substitution or offset of future claims until the amount is repaid; and
 - 4. If subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

VII. ARTICLE - DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

01. **ESTABLISHMENT OF ACCOUNT**

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

02. **DEFINITIONS**

For the purposes of this Article and the Plan, the terms below shall have the following meaning:

- a. **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his or her Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.
- b. **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.
- c. **"Employment-Related Dependent Care Expenses"** means the amounts paid for those expenses of a Participant that, if paid by the Participant, would be considered employment related expenses under Code Section 21(b)(2). Generally, they include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period during which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for, the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:
 1. If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment Related Dependent Care Expenses only if incurred for a Qualifying Dependent (as defined in the "Definitions" Section of the Article titled: "Dependent Care Flexible Spending Account") who regularly spends at least eight (8) hours per day in the Participant's household;
 2. If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than six (6) individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and
 3. Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid to or incurred by a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.
- d. **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,
 1. a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;
 2. a Dependent or Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or
 3. a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).
- e. The definitions of the Article titled: "Definitions" are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

03. **DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

04. **INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the amount of Cafeteria Plan Benefit Dollars that he has elected to apply toward his or her Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

05. **DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any

Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of the Participant pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof.

06. ALLOWABLE DEPENDENT CARE REIMBURSEMENT

Subject to limitations contained in the Section titled: "Limitation on Payments" below, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

07. ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under the Section titled: "Definitions" during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

08. FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to the Section titled: "Dependent Care Flexible Spending Account Claims" hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

09. LIMITATION ON PAYMENTS

- a. **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any tax year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000.00 (or cannot exceed \$5,000 as provided under Code Section 129 or \$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

10. NONDISCRIMINATION REQUIREMENTS

- a. **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination is prohibited under Code Section 129(d).
- b. **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of (i) the stock of, or (ii) the capital or profits interest in, the Employer.
- c. **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination is prohibited by Code Section 129, it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

11. COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

12. DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all qualified Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each

Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- a. The Dependent or Dependents for whom the services were performed;
- b. The nature of the services performed for the Dependent, the cost of which the Participant wishes reimbursement;
- c. The relationship, if any, of the person performing the services to the Participant;
- d. If the services are being performed by a child of the Participant, the age of the child;
- e. A statement as to where the services were performed;
- f. If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- g. If the services were being performed in a day care center, a statement:
 1. that the day care center complies with all applicable laws and regulations of the state of residence,
 2. that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
 3. of the amount of fee paid to the provider.
- h. If the Participant is married, a statement containing the following:
 1. the Spouse's salary or wages, if he or she is employed, or
 2. if the Participant's Spouse is not employed, that
 - i. he or she is incapacitated, or
 - ii. he or she is a full-time student attending an educational institution, and the months of the year during which he or she attends such institution.
- i. **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

VIII. ARTICLE - ERISA PROVISIONS

01. CLAIM FOR BENEFITS

- a. **Insurance claims.** Any claim for Benefits underwritten by Insurance Contract(s) shall be made to the Insurer. If the Insurer denies any claim, the Participant or beneficiary shall follow the Insurer's claims review procedure.
- b. **Health FSA claims.** If a Participant fails to submit a claim under the Health Flexible Spending Account within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. However, if a Participant terminates employment during the Plan Year, claims for the reimbursement must be submitted within 90 days after the date of termination. Once a claim is submitted, the following timetable for claims and the rules below apply:

Notification of whether claim is accepted or denied	30 days
Extension due to matters beyond the control of the Plan	15 days
Insufficient information on the claim:	
Notification of	15 days
Response by Participant	45 days
Review of claim denial	60 days

The Plan Administrator will provide written or electronic notification of any claim denial. The notice will state:

1. The specific reason or reasons for the denial.
2. Reference to the specific Plan provisions on which the denial was based.
3. A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary.
4. A description of the Plan's review procedures and the time limits applicable to such procedures. This will include a statement of the right to bring a civil action under Section 502 of ERISA following a denial on review.
5. A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.
6. If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided with the denial free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When the Participant receives a denial, the Participant shall have 180 days following receipt of the notification in which to appeal the decision. The Participant may submit written comments, documents, records, and other information relating to the Claim. If the Participant requests, the Participant shall be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.

The period of time within which a decision on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a Claim if it:

1. was relied upon in making the claim determination;
2. was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;
3. demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or
4. constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the Claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the

initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

- c. **Forfeitures.** Any balance remaining in the Participant's Dependent Care Flexible Spending Account or Health Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to the Section titled: "Forfeitures", whichever is applicable. Provided, any provision of the Plan to the contrary notwithstanding, where a Participant has properly appealed the denial of a claim and the appeal has not been finally resolved or the appeal has been finally resolved in favor of the Participant, no forfeiture shall take place as to any such balance in dispute. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus. If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited and returned to the Employer following a reasonable time after the date any such payment first became due.

02. APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan.

03. NAMED FIDUCIARY

The Administrator shall be the named fiduciary pursuant to ERISA Section 402 and shall be responsible for the management and control of the operation and administration of the Plan.

04. GENERAL FIDUCIARY RESPONSIBILITIES

The Administrator and any other fiduciary under ERISA shall discharge their duties with respect to this Plan solely in the interest of the Participants and their beneficiaries and

- a. for the exclusive purpose of providing Benefits to Participants and their beneficiaries and defraying reasonable expenses of administering the Plan;
- b. with the care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims; and
- c. in accordance with the documents and instruments governing the Plan insofar as such documents and instruments are consistent with ERISA.

05. NONASSIGNABILITY OF RIGHTS

The right of any Participant to receive any reimbursement under the Plan shall not be alienable by the Participant by assignment or any other method, and shall not be subject to the rights of creditors, and any attempt to cause such right to be so alienated or subjected shall not be recognized, except to such extent as may be required by law.

IX. ARTICLE - ADMINISTRATION

01. PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer or may be removed by the Employer by delivery of written notice of removal, to take effect at a date specified therein, or upon delivery if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of ERISA, the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

- a. To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- b. To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- d. To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- e. To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- g. To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such should be paid. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- h. To establish and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and
- i. To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

02. EXAMINATION OF RECORDS

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer, for examination at reasonable times during normal business hours, such records as pertain to their interest under the Plan.

03. PAYMENT OF EXPENSES

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

04. **INSURANCE CONTROL CLAUSE**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

05. **INDEMNIFICATION OF ADMINISTRATOR**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

X. ARTICLE - AMENDMENT OR TERMINATION OF PLAN

01. AMENDMENT

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state and local laws, statutes and regulations.

02. TERMINATION

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Insurance Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such accounts shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

XI. ARTICLE - MISCELLANEOUS

01. PLAN INTERPRETATION

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

02. GENDER AND NUMBER

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

03. WRITTEN DOCUMENT

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

04. EXCLUSIVE BENEFIT

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

05. PARTICIPANT'S RIGHTS

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

06. ACTION BY THE EMPLOYER

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer.

07. EMPLOYER'S PROTECTIVE CLAUSES

- a. **Insurance purchase.** Upon the failure of either the Participant or the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), the Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.
- b. **Validity of insurance contract.** The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

08. NO GUARANTEE OF TAX CONSEQUENCES

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

09. INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax and Medicare tax that would have been paid on such compensation, less any such additional income tax, Social Security tax, and Medicare tax actually paid by the Participant.

10. FUNDING

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. GOVERNING LAW

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of California.

12. SEVERABILITY

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. CAPTIONS

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

14. CONTINUATION OF COVERAGE (COBRA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

15. FAMILY AND MEDICAL LEAVE ACT (FMLA)

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

16. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. UNIFORM SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

18. QUALIFIED RESERVIST DISTRIBUTIONS

Notwithstanding any provision of this Plan to the contrary, a Participant may elect to receive a distribution of certain funds from his or her Health Flexible Spending Account or Limited Purpose Flexible Spending Account if the following criteria is met:

1. The Participant is a Qualified Reservist as defined in the Section titled: "Definitions".
2. The Participant is ordered or called to active duty for a period in excess of 180 days or more, or for an indefinite period. If the period is less than 180 days, a Qualified Reservist Distribution is not allowed unless there are subsequent orders or calls for duty that increase the total period of active duty to 180 days or more.
3. The Participant has provided the Plan Administrator with a copy of the order or call to active duty and;
4. The request for distribution is made during the period beginning with the order or call to duty and ending on the last day of the Plan Year (or Grace Period if applicable, as defined in the Article titled: "Definitions") in which the order or call to duty occurred. The Participant delivers a written election to the Plan Administrator in a form designated or requested by the Plan Administrator.

The amount of the QRD shall be the amount contributed to the account as of the date of the QRD request minus reimbursements received as of the date of the QRD request.

19. COMPLIANCE WITH HIPAA PRIVACY STANDARDS

- a. **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.
- b. **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the

Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.

- c. **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information will not be used or disclosed for underwriting purposes.
- d. **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.
 1. An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.
 2. In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action, including:
 - i. investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;
 - ii. appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;
 - iii. mitigation of any harm caused by the breach, to the extent practicable; and
 - iv. documentation of the incident and all actions taken to resolve the issue and mitigate any damages.
- e. **Certification.** The Employer must and hereby does provide certification to the Plan that it agrees to adopt all required provisions as mandated under HIPAA for all non-exempt group health plans, including the following:
 1. Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;
 2. Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;
 3. Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;
 4. Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;
 5. Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;
 6. Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;
 7. Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;
 8. Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;
 9. If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or

destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

10. Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards.

20. **COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS**

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

- a. **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.
- b. **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.
- c. **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in the Section titled: "Compliance with HIPAA Privacy Standards".

21. **MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act and ERISA Section 712.

22. **GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

23. **WOMEN'S HEALTH AND CANCER RIGHTS ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

24. **NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

Execution Agreement

IN WITNESS WHEREOF, Center Joint Unified School District has caused its authorized officer to execute this amended and restated Plan document as of _____, **2023**, the same to be effective **January 01, 2024**, unless otherwise indicated herein.

Center Joint Unified School District

Lisa Coronado, Director of Fiscal Services

1699915845-2061525230

CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **Center Joint Unified School District** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on **December 20th, 2023**, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of amended and restated Welfare Benefit Plan, effective January 01, 2024, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of Center Joint Unified School District's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Center Joint Unified School District

Lisa Coronado, Director of Fiscal Services



Center Joint Unified School District

Center Joint Unified School District
8408 Watt Ave
Antelope, CA 95843

Center Joint Unified School District FSA Plan

Summary Plan Description

Amended and Restated January 01, 2024

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Center Joint Unified School District

Center Joint Unified School District FSA Plan

INTRODUCTION

The Company's Flexible Benefit Plan ("Plan") has been established to allow Eligible Employees to pay for certain benefits on a pre-tax basis. There are specific benefits that you may elect, and they are outlined in this Summary Plan Description. You will also be informed about other important information concerning the Plan, such as the conditions you must satisfy before you can join and the laws that protect your rights.

Read this Summary Plan Description ("SPD") carefully so that you understand the provisions of the Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the Plan document, which governs the operation of the Plan. The Plan document is written in much more technical language. Please note that if the non-technical language in this SPD and the legal language of the Plan document conflict, the Plan document will always govern the Plan. Also, if there is a conflict between any of the insurance contracts and either the Plan document or this Summary Plan Description, the insurance contracts will control the respective insurance policies. If you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan is subject to the Internal Revenue Code and other federal and state laws and regulations that may affect your rights under this plan. This SPD explains the current details of the Plan in order to comply with all applicable legal requirements. From time to time, the Plan may be revised due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. This Plan may be amended or terminated by the Company. If the Plan is ever amended or changed, the Company will notify you.

This SPD was designed to provide you with information regarding the Company Flexible Benefit Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other assigned person). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About our Plan."

I. ARTICLE - ELIGIBILITY

01. How can I participate in the Plan?

Before you can become a Participant in the Plan, there are certain conditions that you must satisfy. First, you must be an active employee working 20 or more hours per week and meet the eligibility requirements.

After that, you must enroll in the Plan on the "entry date" that has been established for all employees. The "entry date" is defined in Question 3 below. However, in certain limited situations, you may enroll in the Plan at other times as well. See the Article titled: "Contributions".

02. What are the eligibility requirements for our Plan?

You will be eligible to join the Plan once you have satisfied the conditions for coverage under our group medical plan and the other eligibility requirements established by your employer as defined in section 1.

03. When can I enter the plan?

An Eligible Employee shall become a Participant when the following condition(s) is/are met:

Upon date of hire (no waiting period)

04. How do I enroll in the Plan?

Before you can join the Plan, you must complete an enrollment form. The enrollment form will allow you to select which benefits you want to participate in under the Plan. This form will also authorize the Company to redirect some of your earnings in order to pay for the benefits you select.

However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan. These benefits are listed in the Article titled: "Benefits".

II. ARTICLE - OPERATION

01. How does this Plan operate?

Before the start of each Plan Year, you will be able to elect to have some of your earnings contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your earnings that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and expenses that you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under this Plan, you cannot claim a Federal income tax credit or deduction on your return. Participation in this plan is completely voluntary.

III. ARTICLE - CONTRIBUTIONS; ELECTIONS

01. How much of my pay may the Employer redirect?

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the insurance coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year on a per payroll basis.

02. What happens to contributions made to the Plan?

Prior to the Plan start date each year, you must decide on the amount of pre-tax dollars you want to contribute to the Plan. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, those dollars will be used to pay those expenses as they arise during the Plan Year. In addition, you should also note that any previous benefit payments made from any Account under the Plan that are unclaimed (e.g., uncashed benefit checks) at the end of the Plan Year following the period of coverage in which the qualifying expense was incurred will be forfeited to the Employer.

For information regarding the administration of contributions in specific accounts under this Plan, please refer to the Article titled: "Benefits".

03. When must I decide which accounts I want to use?

You are required by Federal regulations to decide during the enrollment or election period (defined below) prior to the Plan Year start. You must decide which accounts you want and how much you want to contribute to each account.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance, unless you elect during the election period (defined below) not to participate in the Plan.

04. When is the election period for our Plan?

You will make your initial election on or before your entry date. (Please review the Article titled: "Eligibility" to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Company and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Company will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

05. May I change my elections during the Plan Year?

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections.

You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

There are detailed rules on when a change in election is deemed to be consistent with a change in status. In addition, there are laws that give you certain other rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost

increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if the Company adds a new coverage option or eliminates an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse, former spouse or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

In addition, there are laws that give you rights to change group health coverage for you, your spouse, and/or your dependents (i) if you go from working 30 or more hours a week to working less than 30 hours a week and you intend to enroll in certain other health plans, or (ii) if you or your dependents are eligible to enroll in and intend to enroll in certain Marketplace Qualified Health Plans. If you change coverage due to rights under these laws, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the administrator.

Health Savings Account Changes; A participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

06. May I make new elections in future Plan Years?

Yes. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, the Company will assume you want your elections for insured benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

IV. ARTICLE - BENEFITS

01. What benefits are offered under the Plan?

You may choose to receive your entire compensation or use a portion to pay for benefits under this plan.

02. Health Flexible Spending Account

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code and that are not covered by our insured medical plan, and to save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket medical, dental and/or vision expenses incurred by you and your dependents.

Drug costs, including insulin, may be reimbursed. You may not, however, be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

The most that you can contribute to your Health Flexible Spending Account for the Plan Year is \$3,050.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount you contribute for the Plan Year is \$100.00.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. The Company will also provide you with a debit card to use to pay for qualified medical expenses. The Administrator will provide you with further details about the debit card. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. As required by law, reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A "child" is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status for purposes of coverage changes.

Newborns' and Mothers' Health Protection Act: Group health plans generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Women's Health and Cancer Rights Act: This plan, as required by the Women's Health and Cancer Rights Act of 1998, will reimburse up to plan limits for benefits for mastectomy-related services including reconstruction and surgery to achieve symmetry between the breasts, prostheses, and complications resulting from a mastectomy (including lymphedema). Contact your Plan Administrator for more information.

03. Limited Purpose Flexible Spending Account

The Limited Purpose Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code which are not covered by our insured medical plan and save taxes at the same time. The Limited Purpose Flexible Spending Account allows you to be reimbursed by the Employer for out-of-pocket Dental, Vision, and Preventative Care Expenses incurred by you and your dependents.

Drug costs may be reimbursed if they are considered for dental, vision or preventive care.

The most that you can contribute to your Limited Purpose Flexible Spending Account each Plan Year is \$3,050.00. The maximum limit may increase from year-to-year pursuant to Section 125(i)(2) of the Internal Revenue Code. The minimum amount you contribute for the Plan Year is \$100.00.

04. Dependent Care Flexible Spending Account

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care costs with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

The most that you can contribute to your Dependent Care Flexible Spending Account for the Plan Year is \$5,000.00.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

- a. A Dependent (Day) Care Center, provided that if care is provided by the facility for more than six individuals, the facility complies with applicable state and local laws;
- b. An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and
- c. An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the dependent care expenses you are currently paying qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) \$5,000.00 (if you are married filing a joint return or you are head of a household) or \$2,500 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed annual earned income (a spouse who is a full time student or incapable of caring for himself/herself has a deemed monthly earned income of \$250 for one dependent or \$500 for two or more dependents).

Also, in order to be able to exclude from your income the reimbursements made to you from this account, you must provide on your tax form for the year the name, address, and in most cases, the taxpayer identification number of the service provider, as well as the amount of such expense. In addition, Federal tax laws permit a tax credit for certain dependent care expenses you may be paying even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Consult with your tax adviser for further information.

05. **Premium Expense Account**

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various group insurance programs the Company offers you. These premium expenses include:

- Health care premiums under our insured group medical plan
- Dental insurance premiums
- Vision insurance premiums
- Health Savings Account Contributions

Under this Plan, the Company will allocate the pre-tax premium withholding to the accounts established under the Plan pursuant to the Participants' elections. Certain limits on the amount of coverage that can be paid through pre-tax premiums may apply.

The Company may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing benefits described above. The Company will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

V. ARTICLE - BENEFIT PAYMENTS

01. When will I receive payments from my accounts?

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. Requests for payment of insured benefits should be made directly to the insurer. You will only be reimbursed from the Health Flexible Spending Account or Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

02. What happens if I don't spend all Plan contributions during the Plan Year?

If you have unused contributions in your account at the end of the current Plan Year, those monies will be forfeited to the Employer. Obviously, qualifying expenses that you incur late in the Plan Year for which you seek reimbursement after the end of such Plan Year will be paid first before any amount is forfeited.

For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

For the Limited Purpose Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year.

Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

03. Family and Medical Leave Act (FMLA)

If you take a leave under the Family and Medical Leave Act, you may continue, revoke or change your existing elections for health insurance and the Health Flexible Spending Account. If your coverage for these benefits terminates, due to your revocation of the benefit to your non-payment of contributions, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return. You can resume your coverage at its original level and make payments for the time that you are on leave. For example, if you elect \$1,200 for the year and are out on leave for 3 months, then return and elect to resume your coverage at that level, your remaining payments will be increased to cover the difference - for example, from \$100 per month to \$150 per month, etc. Alternatively your maximum amount will be reduced proportionately for the time that you were gone. For example, if you elect \$1,200 for the year and are out on leave for 3 months, your amount will be reduced to \$900. The expenses you incur during the time you are not in the Health Flexible Spending Account are not reimbursable.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

04. Uniformed Services Employment and Reemployment Rights Act (USERRA)

If you are going into or returning from military service, you may have special rights to health care coverage through your Health Flexible Spending Account under the Uniformed Services Employment and Reemployment Rights Act of 1994. These rights can include extended health care coverage. If you may be affected, ask your Administrator for further details.

05. QUALIFIED RESERVIST DISTRIBUTIONS

Notwithstanding any provision of this Plan to the contrary, a Participant may elect to receive a distribution of certain funds from his or her Health Flexible Spending Account or Limited Purpose Flexible Spending Account if the following criteria is met:

1. The Participant is a Qualified Reservist as defined in the Section titled: "Definitions".
2. The Participant is ordered or called to active duty for a period in excess of 180 days or more, or for an indefinite period. If the period is less than 180 days, a Qualified Reservist Distribution is not allowed unless there are subsequent orders or calls for duty that increase the total period of active duty to 180 days or more.
3. The Participant has provided the Plan Administrator with a copy of the order or call to active duty and;
4. The request for distribution is made during the period beginning with the order or call to duty and ending on the last day of the Plan Year (or Grace Period if applicable. For the years 2020 and 2021 only, the Grace Period will also include any and all claims incurred for any applicable Plan Year during

that taxable year, plus the twelve month extension period.) in which the order or call to duty occurred. The Participant delivers a written election to the Plan Administrator in a form designated or requested by the Plan Administrator.

The amount of the QRD shall be the amount contributed to the account as of the date of the QRD request minus reimbursements received as of the date of the QRD request.

06. What happens if my employment terminates?

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

- a. You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.
- b. You will still be able to request reimbursement for qualifying dependent care expenses up to 90 days after the end of the Plan Year from the balance remaining in your Dependent Care Account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after termination.
- c. For health benefit coverage and Health Flexible Spending Account coverage on termination of employment, please see the Article entitled "Continuation Coverage Rights Under COBRA." Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 90 days after the date of termination, claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."
- d. For the Limited Purpose Flexible Spending Account coverage on termination of employment, please see the Section entitled "Continuation Coverage Rights Under COBRA." Upon termination of employment, your participation in the Limited Purpose Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit, within 90 days after the date of termination, claims for eligible dental or vision expenses that were incurred before the end of the period for which payments to the Limited Purpose Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

07. Will my Social Security benefits be affected?

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as the Company contributions to Social Security on your behalf.

VI. ARTICLE - HIGHLY COMPENSATED AND KEY EMPLOYEES

01. Do limitations apply to highly compensated employees?

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or are highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

VII. ARTICLE - PLAN ACCOUNTING

01. Periodic Statements

Periodically during the Plan Year, the Administrator will provide you with a statement of your account that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

VIII. ARTICLE - GENERAL INFORMATION ABOUT OUR PLAN

This Section contains certain general information which you may need to know about the Plan.

01. **General Plan Information**

Center Joint Unified School District FSA Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The company amends and restates this Plan as of January 01, 2024 with an original effective date of January 01, 2021.

Your Plan's records are maintained on a twelve-month period of time known as the Plan Year. The Plan Year begins on January 01 and ends on December 31.

02. **Employer Information**

Your Employer's name, address, and tax identification number are:

Center Joint Unified School District
Lisa Coronado
8408 Watt Ave
Antelope, CA 95843
916-338-6400
coronado@centerusd.org
FEIN: 94-6002490

03. **Plan Administrator Information**

The name and address of your Plan's Administrator are:

Center Joint Unified School District
8408 Watt Ave
Antelope, CA 95843
916-338-6400
coronado@centerusd.org

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

04. **Agent for Service of Legal Process**

Should it ever be necessary, you or your personal representative may serve legal process on the agent for service of legal process for the Plan. The Plan's Agent of Service is:

Center Joint Unified School District
8408 Watt Ave
Antelope, CA 95843
916-338-6400
coronado@centerusd.org

05. **Type of Administration**

The type of Administration is Employer Administration.

06. **Claims Submission**

Claims for expenses should be submitted to:

ThrivePass
12755 Highway 55, Suite J200
Plymouth, MN 55441

IX. ARTICLE - ADDITIONAL PLAN INFORMATION

01. Your Rights Under ERISA

As a participant in the Plan, you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code. These laws provide that Participants, eligible employees and all other employees are entitled to:

- a. examine, without charge, at the Plan Administrator's office, all Plan documents, including insurance contracts, collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the Plan with the U.S. Department of Labor (also available at the Public Disclosure Room of the Employee Benefits Security Administration);
- b. obtain copies of all documents that govern the operations of the Plan, and other Plan information, upon written request to the Administrator. The Administrator may charge a reasonable fee for copies;
- c. continue health coverage for yourself, Spouse, or other dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your dependents may have to pay for such coverage; and
- d. review this summary plan description and the documents governing COBRA continuation rights under the Plan.

In addition to creating rights for Plan Participants, ERISA imposes duties upon the people who are responsible for the operation of the Plan. The people who operate your Plan, who are called "fiduciaries" of the Plan, have a duty to do so prudently and in the best interest of you and the other Plan Participants and beneficiaries.

No one, including your employer or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a benefit or exercising your rights under ERISA.

If your claim for a benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a medical child support order, you may file suit in Federal court.

Under ERISA there are steps you can take to enforce the above rights. For instance, if you request materials from the Plan and do not receive them within thirty (30) days, you may file suit in a Federal court. In such a case, the court may request the Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Administrator. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court.

If it should happen that Plan fiduciaries misuse the Plan's money, or if you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees; for example, if it finds your claim is frivolous.

If you have any questions about the Plan, you should contact the Administrator. If you have any questions about this statement, or about your rights under ERISA or the Health Insurance Portability and Accountability Act (HIPAA), or if you need assistance in obtaining documents from the Administrator, you should contact either the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA) or visit the EBSA website at www.dol.gov/ebsa/. (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.) You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

02. Claims Process

It is recommended that you submit all reimbursement claims during the Plan Year. For information on how claims will be processed at the end of the Plan Year, please refer to the Article titled: "Benefit Payments".

Claims for insured benefits will be handled in accordance with procedures contained in the insurance policies. All other general requests should be directed to the Administrator of our Plan. If a dependent care claim under the Plan is denied in whole or in part, you or your beneficiary will receive written notification. The notification will include the reasons for the denial, with reference to the specific provisions of the Plan on which the denial was based, a description of any additional information needed to process the claim and an explanation of the claims review procedure. Within 60 days after denial, you or your beneficiary may submit to the Administrator a written request for reconsideration of the denial.

Any such request should be accompanied by documents or records in support of your appeal. You or your beneficiary may review pertinent documents and submit issues and comments in writing. The

Administrator will review the claim and provide, within 60 days, a written response to the appeal. (This period may be extended an additional 60 days under certain circumstances.) In this response, the Administrator will explain the reason for the decision, with specific reference to the provisions of the Plan on which the decision is based. The Administrator has the exclusive right to interpret the appropriate plan provisions. Decisions of the Administrator are conclusive and binding.

In the case of a claim for medical expenses under the Health Flexible Spending Account, the following timetable for claims applies:

Notification of whether claim is accepted or denied	30 days
Extension due to matters beyond the control of the Plan	15 days
Insufficient information on the claim:	
Notification of	15 days
Response by Participant	45 days
Review of claim denial	60 days

The Plan Administrator will provide written or electronic notification of any claim denial. The notice will state:

- a. The specific reason or reasons for the denial;
- b. Reference to the specific Plan provisions on which the denial was based;
- c. A description of any additional material or information necessary for the claimant to perfect the claim and an explanation of why such material or information is necessary;
- d. A description of the Plan's review procedures and the time limits applicable to such procedures. This will include a statement of your right to bring a civil action under section 502 of ERISA following a denial on review;
- e. A statement that the claimant is entitled to receive, upon request and free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim; and
- f. If the denial was based on an internal rule, guideline, protocol, or other similar criterion, the specific rule, guideline, protocol, or criterion will be provided free of charge. If this is not practical, a statement will be included that such a rule, guideline, protocol, or criterion was relied upon in making the denial and a copy will be provided free of charge to the claimant upon request.

When you receive a denial, you will have 180 days following receipt of the notification in which to appeal the decision. You may submit written comments, documents, records, and other information relating to the claim. If you request, you will be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the claim.

The period of time within which a denial on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the Plan. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a claim if it:

- a. was relied upon in making the claim determination;
- b. was submitted, considered, or generated in the course of making the claim determination, without regard to whether it was relied upon in making the claim determination;
- c. demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that claim determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or
- d. constituted a statement of policy or guidance with respect to the Plan concerning the denied claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the claim, without regard to whether such information was submitted or considered in the initial claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the Plan who is neither the individual who made the adverse determination nor a subordinate of that individual.

03. **Qualified Medical Child Support Order**

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer, if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

X. ARTICLE - CONTINUATION COVERAGE RIGHTS UNDER COBRA

Under the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under health benefits under this Plan will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") beyond the time when coverage under the Plan would otherwise end. This notice is intended to inform Plan Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Plan Participants who become Qualified Beneficiaries under COBRA. While the Plan itself is not a group health plan, it does provide health benefits. Whenever "Plan" is used in this section, it means any of the health benefits under this Plan including the Health Flexible Spending Account.

01. What is COBRA continuation coverage?

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Plan Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Plan (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated non-COBRA beneficiaries).

02. Who can become a Qualified Beneficiary?

In general, a Qualified Beneficiary can be:

- a. Any individual who, on the day before a Qualifying Event, is covered under a Plan by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.
- b. Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the Plan as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the Plan due to his or her performance of services for the employer sponsoring the Plan. However, this provision does not establish eligibility of these individuals. Eligibility for Plan coverage shall be determined in accordance with Plan Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent child of the individual will also not be considered a Qualified Beneficiary by virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

03. What is a Qualifying Event?

A Qualifying Event is any of the following if the Plan provides that the Plan participant will lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

- a. The death of a covered Employee.
- b. The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.
- c. The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's Plan coverage in anticipation of a divorce or legal

separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.

- d. A covered Employee's enrollment in any part of the Medicare program.
- e. A Dependent child's ceasing to satisfy the Plan's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Plan).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the Plan under the same terms and conditions as in effect immediately before the Qualifying Event, the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the Plan that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993 ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the Plan provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the Plan during the FMLA leave.

04. What factors should be considered when determining to elect COBRA continuation coverage?

You should take into account that a failure to continue your group health coverage will affect your rights under federal law. You should be aware that you have special enrollment rights under federal law (HIPAA). You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your Spouse's employer) within 30 days after Plan coverage ends due to a Qualifying Event listed above. You will also have the same special right at the end of COBRA continuation coverage if you get COBRA continuation coverage for the maximum time available to you.

05. What is the procedure for obtaining COBRA continuation coverage?

The Plan has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

06. What is the election period and how long must it last?

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the Plan. The election period must begin no later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and ends 60 days after the later of the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage. If coverage is not elected within the 60 day period, all rights to elect COBRA continuation coverage are forfeited.

07. Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?

The Plan will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer (if the Employer is not the Plan Administrator) will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

- a. the end of employment or reduction of hours of employment,
- b. death of the employee,
- c. commencement of a proceeding in bankruptcy with respect to the Employer, or
- d. entitlement of the employee to any part of Medicare.

IMPORTANT:

For the other Qualifying Events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60-day notice period, any spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.

NOTICE PROCEDURES: Any notice that you provide must be ***in writing***. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or hand-deliver your notice to the person, department or

firm listed below, at the following address:

Center Joint Unified School District

8408 Watt Ave
Antelope, CA 95843

If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the **name of the plan or plans** under which you lost or are losing coverage,
- the **name and address of the employee** covered under the plan,
- the **name(s) and address(es) of the Qualified Beneficiary(ies)**, and
- the **Qualifying Event** and the **date** it happened.

If the Qualifying Event is a **divorce or legal separation**, your notice must include **a copy of the divorce decree or the legal separation agreement**.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives *timely notice* that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date that plan coverage would otherwise have been lost. If you or your spouse or dependent children do not elect continuation coverage within the 60-day election period described above, the right to elect continuation coverage will be lost.

08. Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

09. Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage (but only after any applicable preexisting condition exclusions of that other plan have been exhausted or satisfied).

10. When may a Qualified Beneficiary's COBRA continuation coverage be terminated?

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

- a. The last day of the applicable maximum coverage period.
- b. The first day for which Timely Payment is not made to the Plan with respect to the Qualified Beneficiary.
- c. The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.
- d. The date, after the date of the election, that the Qualified Beneficiary first becomes covered under any other Plan that does not contain any exclusion or limitation with respect to any pre-existing condition, other than such an exclusion or limitation that does not apply to, or is satisfied by, the Qualified Beneficiary.
- e. The date, after the date of the election, that the Qualified Beneficiary first becomes entitled to Medicare (either part A or part B, whichever occurs earlier).
- f. In the case of a Qualified Beneficiary entitled to a disability extension, the later of:

1. (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or
2. the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The Plan can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the Plan terminates for cause the coverage of similarly situated non-COBRA beneficiaries, for example, for the submission of a fraudulent claim.

In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the Plan solely because of the individual's relationship to a Qualified Beneficiary, if the Plan's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the Plan is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

11. What are the maximum coverage periods for COBRA continuation coverage?

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

- a. In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.
- b. In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries other than the covered Employee ends on the later of:
 1. 36 months after the date the covered Employee becomes enrolled in the Medicare program; or
 2. 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.
- c. In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.
- d. In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

12. Under what circumstances can the maximum coverage period be expanded?

If a Qualifying Event that gives rise to an 18-month or 29-month maximum coverage period is followed, within that 18- or 29-month period, by a second Qualifying Event that gives rise to a 36-months maximum coverage period, the original period is expanded to 36 months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be expanded to more than 36 months after the date of the first Qualifying Event. The Plan Administrator must be notified of the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

13. How does a Qualified Beneficiary become entitled to a disability extension?

A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the Plan Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18-month maximum coverage. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

14. Does the Plan require payment for COBRA continuation coverage?

For any period of COBRA continuation coverage under the Plan, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any expanded period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of the cost. The Plan will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

15. Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?

Yes. The Plan is also permitted to allow for payment at other intervals.

16. What is Timely Payment for COBRA continuation coverage?

Timely Payment means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the Plan by a later date is also considered Timely Payment if either under the terms of the Plan, covered Employees or Qualified Beneficiaries are allowed until that later date to pay for their coverage for the period or under the terms of an arrangement between the Employer and the entity that provides Plan benefits on the Employer's behalf, the Employer is allowed until that later date to pay for coverage of similarly situated non-COBRA beneficiaries for the period.

Notwithstanding the above paragraph, the Plan does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the Plan.

If Timely Payment is made to the Plan in an amount that is not significantly less than the amount the Plan requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the Plan's requirement for the amount to be paid, unless the Plan notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of \$50 or 10% of the required amount.

17. Are there other coverage options besides COBRA Continuation Coverage?

Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for you and your family through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at www.healthcare.gov.

18. Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?

If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the Plan will, during the 180-day period that ends on that expiration date, provide the Qualified Beneficiary with the option of enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the Plan. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

19. How is my participation in the Health Flexible Spending Account affected?

You can elect to continue your participation in the Health Flexible Spending Account for the remainder of the Plan Year, subject to the following conditions. You may only continue to participate in the Health Flexible Spending Account if you have elected to contribute more money than you have taken out in claims. For example, if you elected to contribute an annual amount of \$750 and, at the time you terminate employment, you have contributed \$400 but only claimed \$200, you may elect to continue coverage under the Health Flexible Spending Account. If you elect to continue coverage, then you would be able to continue to receive your health reimbursements up to the \$750. However, you must continue to pay for the coverage, just as the money has been taken out of your paycheck, but on an after-tax basis. The Plan can also charge you an extra amount (as explained above for other health benefits) to provide this benefit.

IF YOU HAVE QUESTIONS

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at www.dol.gov/ebsa.

KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES

In order to protect your and your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

Attachment A

****HIPAA NOTICE OF PRIVACY PRACTICES****

THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.

Purpose

This notice is intended to inform you of the privacy practices followed by your employer's Healthcare Flexible Spending Account Plan. It also explains the Federal privacy rights afforded to you and the members of your family as Plan Participants covered under a group health plan.

As a Plan sponsor your employer often needs access to health information in order to perform Plan Administrator functions. We want to assure the Plan Participants covered under our group health plan that we comply with Federal privacy laws and respect your right to privacy. We require all members of our workforce and third parties that are provided access to health information to comply with the privacy practices outlined below.

Uses and Disclosures of Health Information

Healthcare Operations. We use and disclose health information about you in order to perform Plan administration functions such as quality assurance activities, resolution of internal grievances, and evaluating plan performance. For example, we review claims experience in order to understand utilization and to make plan design changes that are intended to control health care costs.

Payment. We may also use or disclose identifiable health information about you without your written authorization in order to determine eligibility for benefits, seek reimbursement from a third party, or coordinate benefits with another health plan under which you are covered. For example, a healthcare provider that provided treatment to you will provide us with your health information. We use that information to determine whether those services are eligible for payment under our group health plan.

Treatment. Although the law allows use and disclosure of your health information for purposes of treatment, as a Plan sponsor we generally do not need to disclose your information for treatment purposes. Your physician or healthcare provider is required to provide you with an explanation of how they use and share your health information for purposes of treatment, payment, and healthcare operations.

As permitted or required by law. We may also use or disclose your health information without your written authorization for other reasons as permitted by law. We are permitted by law to share information, subject to certain requirements, in order to communicate information on health-related benefits or services that may be of interest to you, respond to a court order, or provide information to further public health activities (e.g., preventing the spread of disease) without your written authorization. We are also permitted to share health information during a corporate restructuring such as an merger, sale, or acquisition. We will also disclose health information about you when required by law, for example, in order to prevent serious harm to you or others.

Pursuant to your Authorization. When required by law, we will ask for your written authorization before using or disclosing your identifiable health information. If you choose to sign an authorization to disclose information, you can later revoke that authorization to cease any future uses or disclosures.

Right to Inspect and Copy. In most cases, you have a right to inspect and copy the health information we maintain about you. If you request copies, we will charge you \$0.05 (5 cents) for each page. Your request to inspect or review your health information must be submitted in writing to the person listed below.

Right to an Accounting of Disclosures. You have a right to receive a list of instances where we have disclosed health information about you for reasons other than treatment, payment, healthcare operations, or pursuant to your written authorization.

Right to Amend. If you believe that information within our records is incorrect or missing, you have a right to request that we correct the incorrect or missing information.

Right to Request Restrictions. You may request in writing that we not use or disclose information for treatment, payment, or other administrative purposes except when specifically authorized by you, when required by law, or in emergency circumstances. We will consider your request, but are not legally obligated to agree to those restrictions.

Right to Request Confidential Communications. You have a right to receive confidential communications containing your health information. We are required to accommodate reasonable requests. For example, you may ask that we contact you at your place of employment or send communications regarding treatment to an alternate address.

Right to Receive a Paper Copy of this Notice. If you have agreed to accept this notice electronically, you also have a right to obtain a paper copy of this notice from us upon request. To obtain a paper copy of this notice, please contact the person listed below.

Legal Information

The Company is required by law to protect the privacy of your information, provide this notice about information practices, and follow the information practices that are described in this notice.

We may change our policies at any time. Before we make a significant change in our policies, we will provide you with a revised copy of this notice. You can also request a copy of our current notice at any time. For more information about our privacy practices, contact the person listed below:

Center Joint Unified School District
Lisa Coronado
8408 Watt Ave
Antelope, CA 95843
916-338-6400
coronado@centerusd.org

If you have any questions or complaints, please contact the Plan Administrator listed under the Article titled: "General Information About Our Plan".

Filing a Complaint

If you are concerned that we have violated your privacy rights, or you disagree with a decision we made about access to your records, you may contact the person listed above. You also may send a written complaint to the U.S. Department of Health and Human Services; Office of Civil Rights. The person listed above can provide you with the appropriate address upon request or you may visit www.hhs.gov/ocr for further information.

Agenda Item: XIII-20



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 12/20/2023

TO: Center Joint Unified School District Board of Trustees

FROM: Lisa Coronado

Initials:

LC

SUBJECT:
APPROVAL OF CENTER JOINT UNIFIED SCHOOL DISTRICT
PAYROLL ORDERS

☐ **Action Item**

☐ **Information Item**

Attached Pages _____

BACKGROUND:

The Governing board is asked to approve the attached payroll Orders for November 2023.

RECOMMENDED BOARD ACTION:

That the CJUSD Board of Trustees approve the District Payroll Orders for November 2023.

PAY282 L.00.03

PAYNAME: SPEC

DISTRICT: 081 CENTER UNIFIED SCHOOL DISTRICT

**** CENTER SCHOOL DISTRICT ****

PAYROLL LABOR SUMMARY BY OBJECT

FOR WARRANTS DATED 11/13/2023

11/08/23 PAGE 1

FUND : 01

GENERAL FUND

OBJECT	DESCRIPTION	AMOUNT
1100	CERTIFICATED TEACHERS SALARIES	35,112.63
1200	CERT PUPIL SUPPORT SALARIES	5,287.70
	TOTAL FUND	40,400.33
	TOTAL DISTRICT:	40,400.33

SALARY EXPENDITURE:	\$40,400.33	
01-9110		\$40,400.33

	\$40,400.33	\$40,400.33

PAY282 L.00.03

PAYNAME: REG

DISTRICT: 081 CENTER UNIFIED SCHOOL DISTRICT

**** CENTER SCHOOL DISTRICT ****

PAYROLL LABOR SUMMARY BY OBJECT

FOR WARRANTS DATED 11/30/2023

11/26/23 PAGE 1

FUND : 01

GENERAL FUND

OBJECT	DESCRIPTION	AMOUNT
1100	CERTIFICATED TEACHERS SALARIES	1,997,244.98
1200	CERT PUPIL SUPPORT SALARIES	163,028.46
1300	CERT SUPERV & ADMIN SALARIES	216,262.60
1900	OTHER CERTIFICATED SALARIES	103,723.46
2100	INSTRUCTIONAL AIDES SALARIES	217,178.55
2200	CLASSIFIED SUPPORT SALARIES	327,931.93
2300	CLASS SUPERV & ADMIN SALARIES	55,372.92
2400	Clerical & Office Salaries	154,190.11
2500	Confidential Employees	32,468.40
2900	OTHER CLASSIFIED SALARIES	29,293.53
3400	*** NOT ON FILE ***	5,246.40
3700	*** NOT ON FILE ***	1,184.04
3900	*** NOT ON FILE ***	4,156.98
5200	Travel & Conference	500.00
	TOTAL FUND	3,307,783.36

PAY282 L.00.03

PAYNAME: REG

DISTRICT: 081 CENTER UNIFIED SCHOOL DISTRICT

**** CENTER SCHOOL DISTRICT ****

PAYROLL LABOR SUMMARY BY OBJECT

FOR WARRANTS DATED 11/30/2023

11/20/23 PAGE 2

FUND : 13

CAFETERIA FUND

OBJECT	DESCRIPTION	AMOUNT
2200	CLASSIFIED SUPPORT SALARIES	56,116.64
2300	CLASS SUPERV & ADMIN SALARIES	8,457.85
2400	Clerical & Office Salaries	9,093.15
3400	*** NOT ON FILE ***	196.80
3900	*** NOT ON FILE ***	164.80
	TOTAL FUND	74,029.24
	TOTAL DISTRICT:	3,381,812.60

SALARY EXPENDITURE:	\$3,381,812.60	
01-9110		\$3,147,130.05
99-9621		\$234,906.20
99-9622		\$15,641.45-
99-9621		\$278,661.06
	-----	-----
	\$3,381,812.60	\$3,645,055.86

PAY282 L.00.03

PAYNAME: VAR

DISTRICT: 081 CENTER UNIFIED SCHOOL DISTRICT

**** CENTER SCHOOL DISTRICT ****

PAYROLL LABOR SUMMARY BY OBJECT

FOR WARRANTS DATED 12/08/2023

12/04/23 PAGE 1

FUND : 01

GENERAL FUND

OBJECT	DESCRIPTION	AMOUNT
1100	CERTIFICATED TEACHERS SALARIES	175,546.43
1200	CERT PUPIL SUPPORT SALARIES	6,684.85
2100	INSTRUCTIONAL AIDES SALARIES	31,855.59
2200	CLASSIFIED SUPPORT SALARIES	24,296.83
2400	Clerical & Office Salaries	1,772.76
2500	Confidential Employees	706.84
2900	OTHER CLASSIFIED SALARIES	16,619.78
	TOTAL FUND	257,483.08

PAY282 L.00.03

PAYNAME: VAR

DISTRICT: 081 CENTER UNIFIED SCHOOL DISTRICT

**** CENTER SCHOOL DISTRICT ****

PAYROLL LABOR SUMMARY BY OBJECT

FOR WARRANTS DATED 12/08/2023

12/04/23 PAGE 2

FUND : 13

CAFETERIA FUND

OBJECT	DESCRIPTION	AMOUNT
2200	CLASSIFIED SUPPORT SALARIES	6,793.03
	TOTAL FUND	6,793.03
	TOTAL DISTRICT:	264,276.11

SALARY EXPENDITURE:	\$264,276.11	
01-9110		\$266,602.71
99-9622		\$2,326.60-
99-9621		\$120.00
	-----	-----
	\$264,276.11	\$264,396.11

Agenda Item: XIII-21



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: 11/15/23

TO: Center Joint Unified School District Board of Trustees

FROM: Lisa Coronado

Initials:

LC

SUBJECT: Commercial Warrant Registers

☒ **Action Item**

☐ **Information Item**

Attached Pages 11

BACKGROUND:

November 2, 2023 \$390,527.67
November 9, 2023 \$496,619.28
November 16, 2023 \$761,817.46
November 30, 2023 \$378,408.57

The commercial warrant payments to vendor totals
\$2,027,372.98

RECOMMENDED BOARD ACTION:

That the CJUSD Board of Trustees approve the Supplemental Agenda-Vendor Warrants as presented.

01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241480	4R HEARING CENTER LLC	HEARING SCREENINGS	7,767.00	CURRICULUM & INSTRUCTION
241378	ABC SUPPLY CO	SEALANT SUPPLIES	100.21	MAINTENANCE - USE 0106
241359	ACCESS LANGUAGE CONNECTION	NPA	20,000.00	SPECIAL EDUCATION
241352	AHMAD NAZARI BASIR	B.NAZARI OCTOBER MILEAGE	57.31	COMPUTER SERVICES
241567	ALL PRO BACKFLOW INC	FREEZE BAG - WCR	949.99	MAINTENANCE - USE 0106
241465	AMADOR STAGE LINES	CHS FOOTBAL/LOS BANOS	2,427.88	PERSONNEL SERVICES - USE 0110
241312	AMAZON CAPITAL SERVICES INC	NURSES OFFICE FURNITURE	704.47	CURRICULUM & INSTRUCTION
241313	AMAZON CAPITAL SERVICES INC	ELD/SPED/CLASSROOM SUPPLIES	356.33	REX FORTUNE ELEMENTARY
241314	AMAZON CAPITAL SERVICES INC	SAFETY VEST/LABELS	163.31	REX FORTUNE ELEMENTARY
241319	AMAZON CAPITAL SERVICES INC	IPAD CASES FOR UPK	123.86	CURRICULUM & INSTRUCTION
241320	AMAZON CAPITAL SERVICES INC	SOCCER GOALS	118.47	WILSON RILES MIDDLE SCHOOL
241323	AMAZON CAPITAL SERVICES INC	Thermal Camera/Moisture Det	698.44	MAINTENANCE
241324	AMAZON CAPITAL SERVICES INC	Thermal Camera/Air Tags	462.45	MAINTENANCE
241331	AMAZON CAPITAL SERVICES INC	OFFICE ORDER	145.45	SPINELLI ELEMENTARY
241334	AMAZON CAPITAL SERVICES INC	otter store supplies/labels/	447.26	OAK HILL ELEMENTARY
241337	AMAZON CAPITAL SERVICES INC	COMPUTER MONITOR	172.38	WILSON RILES MIDDLE SCHOOL
241339	AMAZON CAPITAL SERVICES INC	WIRELESS POINTER	32.42	WILSON RILES MIDDLE SCHOOL
241342	AMAZON CAPITAL SERVICES INC	SPED/TOFT CLASSROOM MATERIALS	63.34	REX FORTUNE ELEMENTARY
241353	AMAZON CAPITAL SERVICES INC	HOLE PUNCH FOR ID BADGES	48.37	MAINTENANCE
241356	AMAZON CAPITAL SERVICES INC	PRINTER INK	297.27	CURRICULUM & INSTRUCTION
241362	AMAZON CAPITAL SERVICES INC	OT SUPPLIES	304.47	SPECIAL EDUCATION
241363	AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES ANNEX	133.29	CURRICULUM & INSTRUCTION
241364	AMAZON CAPITAL SERVICES INC	INK	150.84	CURRICULUM & INSTRUCTION
241370	AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	341.08	BUSINESS SERVICES
241376	AMAZON CAPITAL SERVICES INC	MIRROR/CART COVER-MAINT	66.78	MAINTENANCE
241377	AMAZON CAPITAL SERVICES INC	IPAD CASES	309.89	REX FORTUNE ELEMENTARY
241382	AMAZON CAPITAL SERVICES INC	ANKER POWER AND SFP	786.42	COMPUTER SERVICES
241392	AMAZON CAPITAL SERVICES INC	HR OFFICE SUPPLIES	147.60	PERSONNEL SERVICES - USE 0110
241394	AMAZON CAPITAL SERVICES INC	PORTABLE POWER BANK	1,758.35	MAINTENANCE
241396	AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	238.53	BUSINESS SERVICES
241397	AMAZON CAPITAL SERVICES INC	calculator/kits/wire/flip char	916.80	CENTER HIGH SCHOOL
241399	AMAZON CAPITAL SERVICES INC	library student books	533.91	CENTER HIGH SCHOOL
241413	AMAZON CAPITAL SERVICES INC	DATE STAMP/SIDEWALK SIGN	156.75	REX FORTUNE ELEMENTARY
241422	AMAZON CAPITAL SERVICES INC	UPK CLASSROOM SUPPLIES	511.92	CURRICULUM & INSTRUCTION
241425	AMAZON CAPITAL SERVICES INC	Labels for machine	42.66	CENTER HIGH SCHOOL
241429	AMAZON CAPITAL SERVICES INC	markers wipes files pencils	336.66	CENTER HIGH SCHOOL
241437	AMAZON CAPITAL SERVICES INC	binder/tabs/blinds/plug	212.57	CENTER HIGH SCHOOL
241445	AMAZON CAPITAL SERVICES INC	Reading night, breakroom, penc	1,843.67	OAK HILL ELEMENTARY
241463	AMAZON CAPITAL SERVICES INC	PROJECTOR BULBS	1,073.19	COMPUTER SERVICES
241494	AMAZON CAPITAL SERVICES INC	Portable Power Supply/Office S	200.71	MAINTENANCE
241538	AMAZON CAPITAL SERVICES INC	ERMHS OFFICE SUPPLIES	227.90	SPECIAL EDUCATION
241539	AMAZON CAPITAL SERVICES INC	OT SUPPLIES	252.63	SPECIAL EDUCATION
241540	AMAZON CAPITAL SERVICES INC	OT SUPPLIES	47.82	SPECIAL EDUCATION
241541	AMAZON CAPITAL SERVICES INC	PROGRAM SPECIALIST OFFICE	324.82	SPECIAL EDUCATION
241542	AMAZON CAPITAL SERVICES INC	IPAD CASE	31.64	SPECIAL EDUCATION
241543	AMAZON CAPITAL SERVICES INC	OT SUPPLIES	26.92	SPECIAL EDUCATION
241545	AMAZON CAPITAL SERVICES INC	SPEECH SUPPLIES	86.28	SPECIAL EDUCATION
241546	AMAZON CAPITAL SERVICES INC	SPEECH SUPPLIES	354.76	SPECIAL EDUCATION
241557	AMAZON CAPITAL SERVICES INC	DRAMA CLUB COSTUMES	116.09	NORTH COUNTRY ELEMENTARY
241564	AMAZON CAPITAL SERVICES INC	PARCHMENT PAPER/COOKING CLUB	24.42	MCCLELLAN HIGH SCHOOL
241565	AMAZON CAPITAL SERVICES INC	KINDERGARTEN SUPPLIES	274.06	NORTH COUNTRY ELEMENTARY

01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241566	AMAZON CAPITAL SERVICES INC	3RD GRADE SUPPLIES	291.87	NORTH COUNTRY ELEMENTARY
241568	AMAZON CAPITAL SERVICES INC	pencils/glue sticks/kleenex/ju	491.80	OAK HILL ELEMENTARY
241572	AMAZON CAPITAL SERVICES INC	OFFICE SUPPLIES	57.08	BUSINESS SERVICES
241582	AMAZON CAPITAL SERVICES INC	KINDERGARTEN SUPPLIES	287.54	NORTH COUNTRY ELEMENTARY
241583	AMAZON CAPITAL SERVICES INC	3RD GRADE SUPPLIES	308.29	NORTH COUNTRY ELEMENTARY
241587	AMAZON CAPITAL SERVICES INC	FILTERS/CABLES	102.92	MAINTENANCE
241589	AMAZON CAPITAL SERVICES INC	SUPPLIES/INSTRUCTION	776.99	SPINELLI ELEMENTARY
241598	AMAZON CAPITAL SERVICES INC	TECH ORDER	72.68	SPINELLI ELEMENTARY
241470	AMERICAN RED CROSS	FIRST AID/CPR/AED TRAINING	72.00	WILSON RILES MIDDLE SCHOOL
241333	AMIRI MOHAMMAD	MILEAGE OCTOBER 2023 M. AMIRI	30.33	COMPUTER SERVICES
241443	APPLE COMPUTER	IPAD CHS MAIN OFFICE TRANSLATE	455.47	COMPUTER SERVICES
241496	APPLE COMPUTER	STOLFUS MACBOOK PRO 14	1,996.30	COMPUTER SERVICES
241497	APPLE COMPUTER	IPAD KIRA JENNINGS	617.10	COMPUTER SERVICES
241326	ARMIENTA ABIGAIL		77.68	FAMILY RESOURCE CENTER
241492	ARMIENTA ABIGAIL	EMPLOYEE MILE REIMBURSEMENT	24.76	FAMILY RESOURCE CENTER
241457	AT&T	PUTNAM/GRAHAM/FIELD	1,664.13	MAINTENANCE - USE 0106
241459	AT&T CORP.	ATT FIBER CONNECTION	1,712.68	COMPUTER SERVICES
241414	Almin Velasco Vargas	MONTHLY MILEAGE NURSE - OCT	91.11	CURRICULUM & INSTRUCTION
241330	B & H PHOTO-VIDEO	MONITOR, SPLITTER, CABLES	418.45	WILSON RILES MIDDLE SCHOOL
241514	B & H PHOTO-VIDEO	DJI CAMERA CARDS LIGHT HDD	1,567.28	COMPUTER SERVICES
241355	BAIONI KIM	REIM FOR ER VISIT	50.00	BUSINESS SERVICES
241462	BAIONI RON	R.BAIONI MILEAGE OCT 2023	25.94	COMPUTER SERVICES
241338	BIDWELL H2O	Water service OH	97.50	OAK HILL ELEMENTARY
241489	BJOREM SPEECH PUBLICATIONS LLC	SPEECH CARDS	63.57	SPECIAL EDUCATION
241526	BLUUM USA INC	MICROSOFT A5	69,630.00	COMPUTER SERVICES
241390	BNN OFFICE FURNITURE	OFFICE FURNITURE	842.81	CURRICULUM & INSTRUCTION
241369	BOOMERANG PROJECT	WEB TRAINING	3,725.00	CURRICULUM & INSTRUCTION
241574	BOOST COLLABORATIVE & CONFEREN	2024 CONFERENCE	740.00	FAMILY RESOURCE CENTER
241506	BRADY ASHLEY	mileage	23.84	CENTER HIGH SCHOOL
241398	BSN SPORTS INC	cage/water wagon/block/socks/j	4,190.28	CENTER HIGH SCHOOL
241510	BSN SPORTS LLC	uniform girls soccer shorts	740.34	CENTER HIGH SCHOOL
241517	C.A.S.H.	C.A.S.H. MEMBERSHIP	543.00	MAINTENANCE
241310	CA ASSOC FOR BILINGUAL ED	CABE 2024 CONFIRMATION	704.00	CURRICULUM & INSTRUCTION
241402	CA FBIA NORTHERN	FBIA CONFERENCE	120.00	CURRICULUM & INSTRUCTION
241418	CABRERA EDWARD	MONTHLY MILEAGE NURSE SEPT/OCT	28.56	CURRICULUM & INSTRUCTION
241578	CAIN AMBER	REIM TRAVEL EXPENSES/LAS VEGAS	735.68	NORTH COUNTRY ELEMENTARY
241487	CAL COAST TELECOM	INTERCOM/BELL SYSTEM REPAIR	750.00	MAINTENANCE
241403	CALIFORNIA FBIA	FBIA CONFERENCE	5,112.00	CURRICULUM & INSTRUCTION
241486	CATALYST FAMILY INC	ELOP-INV#3006-OCT23	40,516.96	FAMILY RESOURCE CENTER
241322	CDW-G INC	COLOR LASER PRINTER MHS AND RF	1,146.70	COMPUTER SERVICES
241357	CDW-G INC	ADOBE CREATIVE CLOUD	1,040.00	COMPUTER SERVICES
241360	CDW-G INC	PRINTER	785.16	SPECIAL EDUCATION
241518	CENTER UNIFIED REVOLVING FUND	PAY BACK REVOLVING FUND	3,598.00	BUSINESS SERVICES
241575	CHU MAY	REIM TRAVEL EXPENSES/LAS VEGAS	800.68	NORTH COUNTRY ELEMENTARY
241393	CINTAS LOCATION 622	MOP/TOWEL SERVICE	2,000.00	MAINTENANCE
241400	CITRUS HEIGHTS SAW & MOWER	POLE SAWS-GROUNDS	804.89	MAINTENANCE
241379	CLEAR VIEW WINDOWS	WINDOW REPLACEMENT - CHS	3,165.00	MAINTENANCE - USE 0106
241388	CLEAR VIEW WINDOWS	WINDOW REPLACEMENT - SCOE SPINELLI	2,545.00	MAINTENANCE - USE 0106
241586	CLEAR VIEW WINDOWS	GLASS REPLACEMENT - WCR	585.00	MAINTENANCE - USE 0106
241328	COMMISSION ON TEACHER	CREDENTIAL WAIVER	100.00	PERSONNEL SERVICES - USE 0110
241561	COMMISSION ON TEACHER	WAIVER REQUEST	100.00	PERSONNEL SERVICES - USE 0110

01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241521	CORDOVA HIGH SCHOOL	wrestling tournament	700.00	CENTER HIGH SCHOOL
241548	CORE	CORE TRAINING	1,090.00	ARTHUR S. DUDLEY ELEMENTARY
241469	COUNTY OF SACRAMENTO	WASTE GENERATOR FEE-CHS	353.00	MAINTENANCE
241308	CROWE LLP	PROFESSIONAL SERVICES	24,100.00	BUSINESS SERVICES
241464	DELTA CHARTER SERVICE	CHS VOLLEYBALL/BEAR RIVER	1,730.00	PERSONNEL SERVICES - USE 0110
241495	DEPARTMENT OF INDUSTRIAL	PERMIT FEE - ELEVATOR WCR	225.00	MAINTENANCE - USE 0106
241562	DEPARTMENT OF INDUSTRIAL	PERMIT FEE - WCL WILSON RILES	125.00	MAINTENANCE - USE 0106
241408	DUTT KARISHMA	MONTHLY MILEAGE NURSE - SEPT	175.21	CURRICULUM & INSTRUCTION
241415	DUTT KARISHMA	MONTHLY MILEAGE NURSE - OCT	153.40	CURRICULUM & INSTRUCTION
241505	EDISON HIGH SCHOOL	Volleyball tournament	700.00	CENTER HIGH SCHOOL
241316	ELLBERG SALLY	REIMB-MISC. SUPPLIES	98.84	WILSON RILES MIDDLE SCHOOL
241395	EMPLOYMENT DEVELOPMENT DEPT.	SEF LOCAL EXP	740.40	BUSINESS SERVICES
241448	ESGI LLC	ASSESSMENT SUBSCRIPTION	526.50	NORTH COUNTRY ELEMENTARY
241381	ESTIOKO ANNA	CLASSROOM SUPPLIES	194.53	SPINELLI ELEMENTARY
241499	EXPLORIT SCIENCE CENTER	FAMILY SCIENCE NIGHT	976.08	NORTH COUNTRY ELEM - USE 0236
241527	FOLLETT CONTENT SOLUTIONS LLC	library books	4,645.05	OAK HILL ELEMENTARY
241577	FUTURE FORD OF SACRAMENTO	OIL CHANGE-VEH #63-SUPERVISOR	127.97	MAINTENANCE
241576	G & T TRUCK REPAIR INC	INSPECTION-VEH #85	157.50	MAINTENANCE
241335	GONZALEZ SARA	EMPLOYEE MILEAGE REIMBURSEMENT	28.30	FAMILY RESOURCE CENTER
241389	GRAINGER W.W. INC.	PLUMBING SUP/FAUCETS WCR	1,076.29	MAINTENANCE - USE 0106
241560	GRAINGER W.W. INC.	MATERIALS FOR BACK PACK CARTS	1,713.65	MAINTENANCE - USE 0106
241522	GRANITE BAY WRESTLING	wrestling tournament	400.00	CENTER HIGH SCHOOL
241345	GREEN KENDRA	MV PARENT MILE REIMBURSEMENT	118.17	FAMILY RESOURCE CENTER
241444	HOME DEPOT	REFRIDERATOR	1,373.25	CURRICULUM & INSTRUCTION
241406	HU LEE CHIN JENNY	PTC MILEAGE	6.55	CURRICULUM & INSTRUCTION
241559	IML SECURITY SUPPLY	DOORS/HANDLE SETS	3,196.13	MAINTENANCE - USE 0106
241449	INDUSTRIAL PLUMBING SUPPLY LLC	PLUMBING SUPPLIES	1,053.98	MAINTENANCE - USE 0106
241501	J.W. PEPPER & SON INC	sheet music for students	1,000.00	CENTER HIGH SCHOOL
241493	JACKSON OILL JULIA	OCT EMPLOYE MILE REIMBURSEMENT	26.72	FAMILY RESOURCE CENTER
241471	JOHNSON CONTROLS FIRE	KITCHEN HOOD SERVICE	770.00	MAINTENANCE - USE 0106
241367	JUDGE TECHNICAL STAFFING	NPA	100,000.00	SPECIAL EDUCATION
241336	Jew Kelly	MILEAGE REIMBURSEMENT	37.60	FAMILY RESOURCE CENTER
241347	KENNY SHERRIE	MV PARENT MILE REIMBURSEMENT	53.14	FAMILY RESOURCE CENTER
241466	KENT ALLISON	REIMB-TEACHER MEAL, PAR. CONF.	327.88	WILSON RILES MIDDLE SCHOOL
241467	KENT ALLISON	TITLE 1 - REIMB - PRIZES	108.00	WILSON RILES MIDDLE SCHOOL
241361	LAU CHANDRA	SETTLEMENT	550.00	SPECIAL EDUCATION
241343	LES SCHWAB TIRE CENTER	TIRES/TRAILER	558.30	MAINTENANCE
241432	LES SCHWAB TIRE CENTER	TIRES-GROUNDS VEH 84	1,516.56	MAINTENANCE
241433	LES SCHWAB TIRE CENTER	MOUNT/DISMOUNT	19.98	MAINTENANCE
241488	LES SCHWAB TIRE CENTER	TIRE ROTATION/OIL CHANGE	214.25	MAINTENANCE
241556	LES SCHWAB TIRE CENTER	RIDE RITE AIR BAG-VEH #83	1,045.80	MAINTENANCE
241472	MACKIN EDUCATIONAL RESOURCES	KINDERGARTEN PRIZE BOX	1,753.89	CURRICULUM & INSTRUCTION
241473	MACKIN EDUCATIONAL RESOURCES	FIRST GRADE PRIZE BOX	1,761.84	CURRICULUM & INSTRUCTION
241475	MACKIN EDUCATIONAL RESOURCES	SECOND GRADE PRIZE BOXES	1,874.95	CURRICULUM & INSTRUCTION
241329	MAZA JESSICA	MILEAGE REIMBURSEMENT	9.50	FAMILY RESOURCE CENTER
241373	MCCLEAN JEANNE OCHOA	MV PARENT MILE REIMBURSEMENT	422.32	FAMILY RESOURCE CENTER
241368	MCGRAW-HILL EDUCATION	READING DECODABLES	10,060.19	CURRICULUM & INSTRUCTION
241387	MCGRAW-HILL EDUCATION	READING DECODABLES	2,012.04	CURRICULUM & INSTRUCTION
241424	MCGRAW-HILL EDUCATION	WOW LITTLE READERS	13,878.90	CURRICULUM & INSTRUCTION
241428	MCGRAW-HILL EDUCATION	1ST GRADE DECODABLES	3,368.70	CURRICULUM & INSTRUCTION
241596	MCGRAW-HILL EDUCATION	CORRECTIVE READING	205.85	CURRICULUM & INSTRUCTION

01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241386	MGM TRANSPORTATION INC	CHS/VARIOUS	3,525.00	PERSONNEL SERVICES - USE 0110
241438	MGM TRANSPORTATION INC	CHS FBLA/FOOTBALL	4,150.00	PERSONNEL SERVICES - USE 0110
241569	MICHELE KOSCHEKA	TITLE 1 REIMB - PBIS ITEMS	93.18	WILSON RILES MIDDLE SCHOOL
241570	MICHELE KOSCHEKA	REIMB - SUPPL (PE & BRDCSTG)	61.08	WILSON RILES MIDDLE SCHOOL
241351	MICHELLE SWETT	AIRPORT PARKING	90.00	NUTRITION SERVICES
241511	MIRANDA RYAN	MILE REIMBURSEMENT SEPTEMBER	49.52	FAMILY RESOURCE CENTER
241594	MORGAN ALEC	REIM TRAVEL EXPENSES LAS VEGAS	735.68	NORTH COUNTRY ELEMENTARY
241431	MUNN JOSEPH	student activity tast for psyc	59.10	CENTER HIGH SCHOOL
241554	NORTH HIGHLANDS RECREATION AND	ELOP FALL CAMP2023 11/20	2,337.50	FAMILY RESOURCE CENTER
241341	O'REILLY AUTO PARTS	WIPER BLADES-WHITE FLEET	236.96	MAINTENANCE
241384	O'REILLY AUTO PARTS	TRUCK BATTERY/MAINT	130.99	MAINTENANCE
241391	O'REILLY AUTO PARTS	WIPER BLADE EXCHANGE-WF	37.50	MAINTENANCE
241516	O'REILLY AUTO PARTS	PARTS/OIL/BATTERY ETC	500.00	MAINTENANCE
241451	OFFICE DEPOT/BUS.SERVICES DIV	INTERVENTION TK-6TH GRADE SUPP	177.93	NORTH COUNTRY ELEMENTARY
241452	OFFICE DEPOT/BUS.SERVICES DIV	6TH GRADE STUDENT SUPPLIES	324.03	NORTH COUNTRY ELEMENTARY
241453	OFFICE DEPOT/BUS.SERVICES DIV	6TH GRADE STUDENT SUPPLIES	322.74	NORTH COUNTRY ELEMENTARY
241454	OFFICE DEPOT/BUS.SERVICES DIV	RSP K-6TH GRADE SUPPLIES	320.85	NORTH COUNTRY ELEMENTARY
241455	OFFICE DEPOT/BUS.SERVICES DIV	6TH GRADE SUPPLIES	315.89	NORTH COUNTRY ELEMENTARY
241474	OFFICE DEPOT/BUS.SERVICES DIV	5TH GRADE SUPPLIES	309.04	NORTH COUNTRY ELEMENTARY
241479	OFFICE DEPOT/BUS.SERVICES DIV	4TH GRADE SUPPLIES	185.84	NORTH COUNTRY ELEMENTARY
241481	OFFICE DEPOT/BUS.SERVICES DIV	4TH GRADE SUPPLIES	320.20	NORTH COUNTRY ELEMENTARY
241482	OFFICE DEPOT/BUS.SERVICES DIV	2ND GRADE SUPPLIES	179.23	NORTH COUNTRY ELEMENTARY
241483	OFFICE DEPOT/BUS.SERVICES DIV	SDC CLASS 2-3 GRADE SUPPLIES	246.13	NORTH COUNTRY ELEMENTARY
241485	OFFICE DEPOT/BUS.SERVICES DIV	SPED CLASSROOM MATERIALS	437.87	SPECIAL EDUCATION
241503	OFFICE DEPOT/BUS.SERVICES DIV	2ND GRADE SUPPLIES	282.51	NORTH COUNTRY ELEMENTARY
241523	OFFICE DEPOT/BUS.SERVICES DIV	5TH GRADE SUPPLIES	283.01	NORTH COUNTRY ELEMENTARY
241525	OFFICE DEPOT/BUS.SERVICES DIV	1ST GRADE SUPPLIES	204.68	NORTH COUNTRY ELEMENTARY
241550	OFFICE DEPOT/BUS.SERVICES DIV	ELD SUPPLIES TK-6TH GRADE	108.86	NORTH COUNTRY ELEMENTARY
241551	OFFICE DEPOT/BUS.SERVICES DIV	3RD GRADE SUPPLIES	88.18	NORTH COUNTRY ELEMENTARY
241552	OFFICE DEPOT/BUS.SERVICES DIV	4TH GRADE SUPPLIES	197.20	NORTH COUNTRY ELEMENTARY
241553	OFFICE DEPOT/BUS.SERVICES DIV	TK-6TH GRADE SUPPLIES	76.35	NORTH COUNTRY ELEMENTARY
241508	PACHECO SHAWNA	Workabilty region conferance	651.50	CENTER HIGH SCHOOL
241573	PANORAMA EDUCATION INC	PANORAMA SURVEYS	25,834.00	CURRICULUM & INSTRUCTION
241595	PANTOJA LAURA	REIMB. FOR SUPPLIES	55.44	SPINELLI ELEMENTARY
241507	PARKER GINGER	workability reginal meeting tr	421.45	CENTER HIGH SCHOOL
241434	PERFORMANCE SYS INTEGRATION	ALARM MONITORING	2,145.00	MAINTENANCE - USE 0106
241536	PERSEUS ASSOCIATES LLC	TRANSTRAK FEE	6,015.00	PERSONNEL SERVICES - USE 0110
241407	PISHTOY JANNET	PTC MILEAGE	5.90	CURRICULUM & INSTRUCTION
241504	PITMAN EMMA	distilled water for cart	12.02	CENTER HIGH SCHOOL
241597	PLACER COUNTY COMMUNITY	PLACER CTY FIRE INSPECTION	391.26	MAINTENANCE - USE 0106
241436	PRO-VISION INC	SD CARDS	1,898.95	PERSONNEL SERVICES - USE 0110
241340	PROCARE THERAPY	SLP	100,000.00	SPECIAL EDUCATION
241365	PROJECT LEAD THE WAY INC	TK & 4TH GRADE SUPPLIES	1,361.50	SPINELLI ELEMENTARY
241332	PURDY MICHAEL	OCTOBER 2023 MILEAGE M. PURDY	94.45	COMPUTER SERVICES
241423	RENT RITE	table rental	290.00	CENTER HIGH SCHOOL
241512	RIGHT AT SCHOOL LLC	ELOP VENDOR INV CEJOI-1023	8,886.36	FAMILY RESOURCE CENTER
241513	RIGHT AT SCHOOL LLC	CEJOI-0823	8,886.36	FAMILY RESOURCE CENTER
241520	RIO LINDA HIGH SCHOOL	wrestling tournament	350.00	CENTER HIGH SCHOOL
241354	RIVERSIDE TECHNOLOGIES INC.	BENQ BOARD INSTALLATION	1,875.00	REX FORTUNE ELEMENTARY
241533	RIVERSIDE TECHNOLOGIES INC.	UPS FROM RTI	2,140.99	COMPUTER SERVICES
241404	RODRIGUEZ LESLEY	PTC MILEAGE	9.04	CURRICULUM & INSTRUCTION

01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241458	SACRAMENTO COUNTY OFFICE OF ED	23/24 COURIER SERVICES	1,400.00	BUSINESS SERVICES
241311	SAN FRANCISCO GIANTS BASEBALL	ORACLE PARK TOUR	1,300.00	CURRICULUM & INSTRUCTION
241421	SANTA CRUZ DREAM INN	Lodging - Adult Chaperone MCA	6,280.15	CENTER HIGH SCHOOL
241401	SAVE MART SUPERMARKET	Cooking supplies for students	500.00	CENTER HIGH SCHOOL
241528	SAVE MART SUPERMARKET	food supplies for sped class	500.00	CENTER HIGH SCHOOL
241476	SCHOOL SPECIALTY LLC	TK SUPPLIES	297.33	NORTH COUNTRY ELEMENTARY
241477	SCHOOL SPECIALTY LLC	SPED 2-3 GR., ELD, 2 GRADE SUP	251.56	NORTH COUNTRY ELEMENTARY
241478	SCHOOL SPECIALTY LLC	K-6TH GRADE INTERVENTION SUPPL	151.18	NORTH COUNTRY ELEMENTARY
241584	SCHOOL SPECIALTY LLC	KINDERGARTEN SUPPLIES	274.62	NORTH COUNTRY ELEMENTARY
241558	SEIVERT TRACEY	REIM FOR ELAC MEETING	16.12	NORTH COUNTRY ELEMENTARY
241593	SEIVERT TRACEY	REIM STUDENT/HOUSE INCENTIVE	49.88	NORTH COUNTRY ELEMENTARY
241461	SHELLEY, TOMPKINS	MEAL REIM CONFERENCE	40.07	PERSONNEL SERVICES - USE 0110
241537	SHELLEY, TOMPKINS	REIM MILEAGE/CCAC CONF	53.97	PERSONNEL SERVICES - USE 0110
241591	SHELTONS UNLIMITED MECHANICAL	HVAC - DOA TRAINING RM	487.50	MAINTENANCE - USE 0106
241579	SHEPARD DAWN	REIM TRAVEL EXPENSES LAS VEGAS	735.68	NORTH COUNTRY ELEMENTARY
241580	SHEPARD DAWN	REIM TRAVEL EXPENSES LAS VEGAS	386.38	NORTH COUNTRY ELEMENTARY
241426	SHRED-IT USA	8005210211 10/24 serv	43.71	CENTER HIGH SCHOOL
241383	SIERRA BUILDING SYS INC	GROUND FAULT - DUDLEY	875.00	MAINTENANCE - USE 0106
241385	SIERRA BUILDING SYS INC	HEAT DETECTOR - SPINELLI	175.00	MAINTENANCE - USE 0106
241599	SIERRA BUILDING SYS INC	SVC CALL - RPLC SIMPLEX HORN	413.87	MAINTENANCE - USE 0106
241416	SIERRA NEVADA JOURNEYS	6th grade science camp deposit	4,680.00	OAK HILL ELEMENTARY
241519	SIERRA OFFICE SUPPLY	6X9 ENVELOPES	336.18	BUSINESS SERVICES
241358	SIERRA SCHOOL AT EASTERN	NPS	100,000.00	SPECIAL EDUCATION
241490	SIPPOLA JOHANNA	REIMBURS. FOR CLUB SUPPLIES	188.89	NORTH COUNTRY ELEMENTARY
241468	SLAY JENNIFER	REIMB-SNACKS, PAR. CONF.	126.84	WILSON RILES MIDDLE SCHOOL
241420	SONESTA EMMERYVILLE	MCA Bay Area field trip chaper	853.28	CENTER HIGH SCHOOL
241534	STEWART SIGNS	MARQUEE	6,839.00	ARTHUR S. DUDLEY ELEMENTARY
241318	STRETZ JESSE	REIMB-SUPPLIES FOR SCI LAB	70.06	WILSON RILES MIDDLE SCHOOL
241571	STRETZ JESSE	REIMB - SCI LAB SUPPLIES	111.14	WILSON RILES MIDDLE SCHOOL
241502	SUNBELT RENTALS INC	lift rental for scoreboard	446.64	CENTER HIGH SCHOOL
241544	SUNRISE PARK & RECREATION DIST	EXPANDED LEARNING OPP PROG	139,058.02	FAMILY RESOURCE CENTER
241450	SUTTER BUTTES COMMUNICATIONS	Replacement batteries for radi	1,006.92	OAK HILL ELEMENTARY
241366	T-MOBILE	PHONES FOR SOC WRKRS	710.00	SPECIAL EDUCATION
241321	TACKETT-OLIVER MELISSA	R-PBIS stationary, prizes, sto	369.79	OAK HILL ELEMENTARY
241372	TACKETT-OLIVER MELISSA	R- hotel for conference	387.27	OAK HILL ELEMENTARY
241529	TACKETT-OLIVER MELISSA	R-OliverPBIS/prizes for studen	226.98	OAK HILL ELEMENTARY
241411	TK ELEVATOR	PREVENTATIVE WCL SVC DUDLEY/OH	198.38	MAINTENANCE - USE 0106
241412	TK ELEVATOR	FULL MAINT SVC ELEV CHS & WCR	2,788.56	MAINTENANCE - USE 0106
241441	TOPPER JAMIE	REIMBURSEMENT	239.76	ARTHUR S. DUDLEY ELEMENTARY
241346	TROTTER DUSTY	MV PARENT MILE REIMBURSEMENT	57.41	FAMILY RESOURCE CENTER
241446	TURNQUIST NANCY	REIMBURSEMENT COOKING CLUB	72.34	MCCLELLAN HIGH SCHOOL
241524	TURNQUIST NANCY	SUPPLIES FOR COOKING CLUB	33.54	MCCLELLAN HIGH SCHOOL
241588	TURNQUIST NANCY	REIMBURSEMENT C CLUB SUPPLIES	51.11	MCCLELLAN HIGH SCHOOL
241325	U.S. BANK NATIONAL ASSOCIATION	AIRTAG PACK	95.89	MAINTENANCE
241327	U.S. BANK NATIONAL ASSOCIATION		82.48	FAMILY RESOURCE CENTER
241344	U.S. BANK NATIONAL ASSOCIATION	TELEPROMPTER BY CREDIT CARD	471.52	COMPUTER SERVICES
241349	U.S. BANK NATIONAL ASSOCIATION	MEALS DURING CONFERENCE	360.63	NUTRITION SERVICES
241350	U.S. BANK NATIONAL ASSOCIATION	AIRPORT PARKING	54.00	NUTRITION SERVICES
241375	U.S. BANK NATIONAL ASSOCIATION	ELOP FALL FEST SUPPLIES	379.19	FAMILY RESOURCE CENTER
241380	U.S. BANK NATIONAL ASSOCIATION	OTTER AI RECEIPT	240.00	COMPUTER SERVICES
241430	U.S. BANK NATIONAL ASSOCIATION	SUPPLIES FOR BULLYING PREV	1,239.57	FAMILY RESOURCE CENTER

01 GENERAL FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241435	U.S. BANK NATIONAL ASSOCIATION	DISHWASHING THERMOMETER	34.47	NUTRITION SERVICES
241442	U.S. BANK NATIONAL ASSOCIATION	MV STUDENT FEES	272.95	FAMILY RESOURCE CENTER
241460	U.S. BANK NATIONAL ASSOCIATION	CARGO GRABBER - CHS	37.58	NUTRITION SERVICES
241484	U.S. BANK NATIONAL ASSOCIATION	ELOP SUPPLIES	684.18	FAMILY RESOURCE CENTER
241491	U.S. BANK NATIONAL ASSOCIATION	SERVSAFE CLASS AND EXAM	149.00	NUTRITION SERVICES
241498	U.S. BANK NATIONAL ASSOCIATION	SAC BEE AD RFP DATA TRANSPORT	385.80	COMPUTER SERVICES
241515	U.S. BANK NATIONAL ASSOCIATION	JAMF LICENSES	350.00	COMPUTER SERVICES
241531	U.S. BANK NATIONAL ASSOCIATION	CSS TOOLS	161.46	COMPUTER SERVICES
241535	U.S. BANK NATIONAL ASSOCIATION	ELOP SUPPLIES	318.92	FAMILY RESOURCE CENTER
241549	U.S. BANK NATIONAL ASSOCIATION	THERALYTICS	210.00	CURRICULUM & INSTRUCTION
241563	U.S. BANK NATIONAL ASSOCIATION	ELOP SUPPLIES	363.80	FAMILY RESOURCE CENTER
241590	U.S. BANK NATIONAL ASSOCIATION	FOOD FOR MEETING	329.60	SUPERINTENDENT OFFICE
241592	U.S. BANK NATIONAL ASSOCIATION	HOTEL FOR CISC CONFER. JORDAN	282.57	CURRICULUM & INSTRUCTION
241600	U.S. BANK NATIONAL ASSOCIATION	ELOP SUPPLY	171.32	FAMILY RESOURCE CENTER
241427	ULINE	GLOVES-WAREHOUSE	72.36	MAINTENANCE
241585	ULTRA TRUCK WORKS INC	NEW TOOLBOX DOORS-V#85	1,288.17	MAINTENANCE
241405	UNITED TEXTILE INC	SHOP SUPPLIES	203.65	PERSONNEL SERVICES - USE 0110
241371	VAN NESS-CORONADO LISA	NOTARY SERVICES	60.00	BUSINESS SERVICES
241315	VANDEN BOS ELECTRIC INC.	NEW LIGHTING SYSTEM-OH MP	7,500.00	MAINTENANCE
241348	VANKHAM YUPIN	MV PARENT MILE REIMBURSEMENT	166.82	FAMILY RESOURCE CENTER
241419	WARRINER JILL	REIMBURSEMENT FOR PBIS	336.40	ARTHUR S. DUDLEY ELEMENTARY
241417	WARRINER TIM	REIMBURSEMENT	30.15	ARTHUR S. DUDLEY ELEMENTARY
241409	WEST COAST INDUSTRIAL FLOORING	NEW RR FLOORS-DUDLEY	28,623.00	MAINTENANCE
241410	WEST COAST INDUSTRIAL FLOORING	NEW FLOORING-SPINELLI RR	29,955.00	MAINTENANCE
241581	WHARTON EMILY	REIM TRAVEL EXPENSES LAS VEGAS	1,202.43	NORTH COUNTRY ELEMENTARY
241374	WINBUSH CALVIN	MV PARENT MILE REIMBURSEMENT	68.80	FAMILY RESOURCE CENTER
241547	WORTHINGTON DIRECT	furniture for students	2,860.17	OAK HILL ELEMENTARY
241309	XEROX CORPORATION	OPEN P.O. 23/24 (2)	20,000.00	BUSINESS SERVICES
241509	eFoodhandlers Inc	food handling cards	315.00	CENTER HIGH SCHOOL
241530	eFoodhandlers Inc	food handler card	180.00	CENTER HIGH SCHOOL
TOTAL FUND			941,089.50	

13 CAFETERIA FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241439	U.S. BANK NATIONAL ASSOCIATION	CSNA CHAPTER DUES	45.00	NUTRITION SERVICES
241440	U.S. BANK NATIONAL ASSOCIATION	CSNA ANNUAL DUES	65.00	NUTRITION SERVICES
241447	U.S. BANK NATIONAL ASSOCIATION	ANNUAL CSNA MEMBERSHIP DUES	15.00	NUTRITION SERVICES
241532	U.S. BANK NATIONAL ASSOCIATION	FOOD ITEMS FOR SITES	291.79	NUTRITION SERVICES
		TOTAL FUND	416.79	

21 BUILDING FUND

P.O.#	VENDOR NAME	DESCRIPTION	AMOUNT	SITE NAMES
241456	B.T. MANCINI CO. INC	CARPET-OH MOD SWING ROOMS	17,315.00	MAINTENANCE
241317	DAILY RECORDER	LEGAL NOTICE POSTING-CHS MOD	262.15	MAINTENANCE
241500	MASON L. DONALDSON	IOR-OAK HILL MOD	47,300.00	MAINTENANCE
241555	TERRACON CONSULTANTS INC	GEOTECHNICAL SERVICES-NC MOD	14,725.00	MAINTENANCE
		TOTAL FUND	79,602.15	
		TOTAL DISTRICT	1,021,108.44	

FUND	AMOUNT
01 GENERAL FUND	941,089.50
13 CAFETERIA FUND	416.79
21 BUILDING FUND	79,602.15
TOTAL DISTRICT	1,021,108.44

Agenda Item: XIV-A



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Lisa Coronado, Director of Fiscal Services

Initials:

LC

SUBJECT: Independent Audit Report for Fiscal Year 2022-23

☒ **Action Item**

☐ **Information Item**

Attached Pages 103

BACKGROUND:

Education Code 41020 requires school districts to conduct an annual audit of all funds under the jurisdiction of the Governing Board. The District's annual audit has been prepared by Crowe LLP. State Law requires that the Governing Board of Education review the annual audit report.

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees receive the Independent Audit Report for the Fiscal Year ended June 30, 2023, submitted by Crowe LLP.

Agenda Item: XIV-A

CENTER JOINT UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

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CENTER JOINT UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023
(Continued)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Center Joint Unified School District
Antelope, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Center Joint Unified School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Center Joint Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Center Joint Unified School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center Joint Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center Joint Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center Joint Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center Joint Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 12 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Net Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 44 to 49 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center Joint Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited", was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023 on our consideration of the Center Joint Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the Center Joint Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center Joint Unified School District's internal control over financial reporting and compliance.


Crowe LLP

Sacramento, California
December 1, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The Management's Discussion and Analysis (MD&A) of Center Joint Unified School District's financial documents provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023. The MD&A is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34. Certain comparative information is required to be presented in this document. The intent of this discussion and analysis is to look at the District's financial performance as a whole, so to provide a complete understanding of the District's financial performance please read this MD&A in conjunction with the Independent Auditor's Report.

DISTRICT OVERVIEW

Center Joint Unified School District, located in Sacramento and Placer Counties, is the second oldest school district in California. The District provides educational services to residents in Antelope and Roseville. The District operates under the jurisdiction of the Sacramento County Office of Education and is governed by a Board of Education consisting of five members.

The District operates five elementary schools, one middle school, one comprehensive high school, and one continuation high school. Enrollment was 4,196 students on Census Day in October 2022.

FINANCIAL HIGHLIGHTS

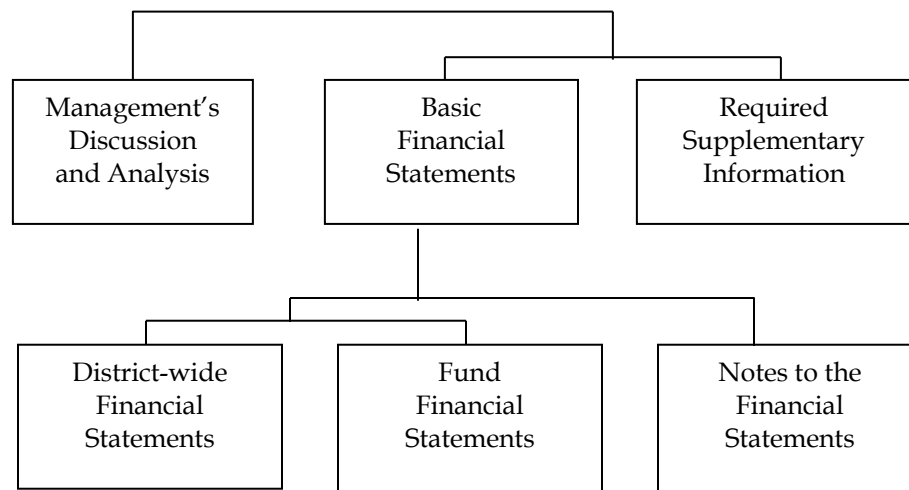
- The assets and deferred outflow of resources total \$216,917,987. The liabilities and deferred inflow of resources total \$191,605,735. The assets and deferred outflow of resources are greater than the liabilities and deferred inflow of resources of the District at June 30, 2023 by \$25,312,252 (net position). Net position increased \$3,808,751 from June 30, 2022.
- The Local Control Funding Formula Sources account for 63.35% of the District's General Fund revenues.
- In 2022-23 the District expended 72.70% of its General Fund expenditures on certificated salaries, classified salaries, and related benefits.
- General Fund governmental fund revenue and other sources exceeded expenditures by \$10.43 million increasing the ending fund balance to \$32.41 million. The ending fund balance consisted of \$196,278 of nonspendable funds, \$14.10 million for restricted programs, \$8.32 for committed designations, \$1.74 million for economic uncertainties, and \$8.05 million that is unassigned.
- In complying with GASB 34, capital fixed assets were valued at historical cost. The total of the District's capital assets, land, site, buildings, and equipment, valued on an acquisition cost basis, was \$197.75 million. After depreciation, the June 30, 2023 book value for capital assets totaled \$116.02 million. See Table 3 later in this discussion.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to basic financial statements. The statements are followed by a section of required supplementary information that further explains and supports the financial statements. These statements are organized so the reader can understand the Center Joint Unified School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader of the District's Annual Financial Report a broad overview of the financial activities in a manner similar to a private sector business. The government-wide financial statements include the *Statement of Net Position* and the *Statement of Activities*.

- The *Statement of Net Position* presents information about all of the District's assets and liabilities. The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as net position. Over time, changes in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.
- The *Statement of Activities* presents information showing how the net position of the District changed during the current fiscal year. Changes in net position are recorded in the statement of activities when the underlying event occurs, regardless of the timing of

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

related cash flows. Thus, revenues and expenses are reported in this statement even though the resulting cash flow may be recorded in a future period.

The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

Fund Financial Statements

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

◆ Governmental Funds

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

Notes to Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains other supplemental information concerning the District's non-major governmental funds.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The School District as a Whole

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The District's net position was \$25.31 million at June 30, 2023. The unrestricted deficit is \$31.26 million. Net investment in capital assets accounts for \$24.07 million of the total net position. A comparative analysis of government-wide data is presented in Table 1.

Table 1
Comparative Statement of Net Position

	2022	2023
ASSETS		
Cash (Note 2)	\$ 82,753,642	\$ 73,456,931
Receivables	6,513,745	6,371,608
Stores inventory	95,526	140,515
Prepaid expenses	0	96,345
Non-depreciable capital assets	38,829,551	76,319,014
Capital assets, net of accumulated depreciation	42,012,693	39,705,547
Total assets	170,205,157	196,089,960
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources – pension (Notes 8 and 9)	8,899,170	16,024,099
Deferred outflows of resources – OPEB (Note 7)	1,277,018	1,284,865
Deferred loss on refunding of debt	4,021,787	3,519,063
Total deferred outflows of resources	14,197,975	20,828,027
LIABILITIES		
Accounts payable	8,277,564	8,053,052
Unearned revenue	950,489	887,402
Long-term liabilities:		
Due within one year (Note 5)	4,306,129	5,178,963
Due after one year (Note 5)	134,351,267	160,627,274
Total liabilities	149,209,029	175,665,501
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources – pensions (Notes 8 and 9)	22,890,000	7,877,000
Deferred inflows of resources – OPEB (Note 7)	2,206,810	2,473,419
Deferred gain on refunding of debt	6,288,542	5,589,815
Total deferred inflows of resources	31,385,352	15,940,234
NET POSITION		
Net investment in capital assets	14,671,221	24,131,308
Restricted:		
Legally restricted programs	5,429,921	15,515,383
Capital projects	8,812,254	8,088,770
Debt service	10,659,704	8,838,725
Unrestricted	(35,764,349)	(31,261,934)
Total net position	\$ 3,808,751	\$ 25,312,252

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The results of this year's operations for the District as a whole are reported in the *Statement of Activities*. Table 2 below is a condensed version of the statement and shows revenues and expenses for the year. The District's net position increased \$21,503,501 this fiscal year.

Table 2
Comparative Statement of Activities

	<u>2022</u>	<u>2023</u>
REVENUES		
Program revenues	\$ 31,278,494	\$37,139,625
General revenues		
Taxes levied for general purposes	11,554,312	14,490,392
Taxes levied for debt service	7,224,367	6,685,400
Taxes levied for other specific	355	535
Federal and State Aid not restricted to specific purposes	35,969,059	38,918,358
Interest and investment earnings	295,543	874,917
Miscellaneous	749,379	856,974
 Total revenues	 <u>87,071,509</u>	 <u>98,966,201</u>
 EXPENSES		
Instruction	31,133,436	41,063,674
Instruction related services	5,098,044	6,334,470
Pupil support services	7,780,812	7,713,423
General administration	4,820,695	5,036,766
Plant services	5,373,681	6,223,969
Ancillary Services	762,777	913,476
Interest on long-term liabilities	1,784,273	5,004,000
Other Outgo	1,005,534	1,173,504
Depreciation (unallocated)	3,893,583	3,999,418
 Total expenses	 <u>61,652,935</u>	 <u>77,462,700</u>
 Increase (Decrease) in Net Position	 <u>\$ 25,418,574</u>	 <u>\$ 21,503,501</u>

Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$77.46 million. The amount that our local taxpayers financed for these activities through property taxes was \$21.18 million. Federal and State aid not restricted to specific purposes totaled \$38.92 million.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Figure 1
Sources of Revenue for the 2022-23 Fiscal Year

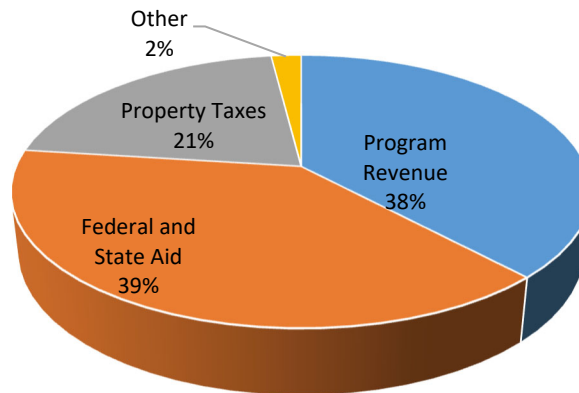
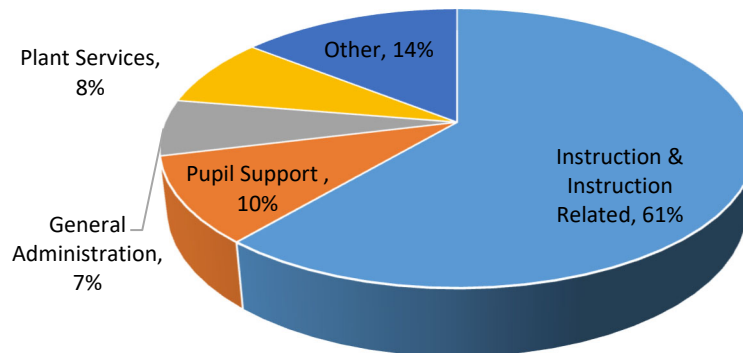


Figure 2
Expenses for the 2022-23 Fiscal Year



CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The Statement of Revenues, Expenditures and Changes in Fund Balances is a report of the financial information by major funds. The District's governmental funds reported a combined fund balance of \$71.81 million, a decrease of \$9.10 million from the previous fiscal year's combined ending balance of \$80.10 million. The General Fund balance increased \$10.43 million.

General Fund Budgetary Highlights

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

- Budget revisions to the adopted budget required after approval of the State budget.
- Budget revisions to account for the receipt and expenditure of Expanded Learning Opportunity Funds.
- Budget revisions to account for funds carried over from the prior fiscal year.
- Added revenue from the Arts, Music, and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant.
- Other budget revisions were routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The final Estimated Actuals budget for the General Fund projected a net increase to the ending balance of \$6.21 million. The District ended the year with an actual increase of \$10.43 million to the General Fund ending balance. This discrepancy is due in large part to open purchase orders for capital improvements that were not fully expended before June 30th and were rolled over to the next fiscal year.

The District's General Fund ending balance totaled \$32.41 million, of which \$9.79 million is unassigned. The remaining balance is made up of nonspendable, restricted, assigned, and committed fund balances. The State recommends an ending reserve for economic uncertainties of 3% of total General Fund expenditures and other financing uses. In addition, the Center Joint Unified Board of Trustees passed Resolution #8/2022-23 to increase the reserve to 6%. The District's requirement for 2022-23, was \$2.14 million. The District was able to meet this requirement.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2022-23 fiscal year, the District had invested \$197.75 million in a broad range of capital assets, including school buildings, athletic facilities, site improvements, vehicles, and equipment. Capital assets net of depreciation were \$116.02 million at June 30, 2023, which is an increase of \$35.18 million from the previous year.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Table 3
Comparative Schedule of Capital Assets
(net of depreciation)

	2022	2023	Difference
Land	\$ 22,592,660	\$22,592,660	\$ 0
Work in process	16,236,891	53,726,354	37,489,463
Site improvements	5,058,620	5,506,000	447,380
Buildings	35,194,861	32,076,636	(3,118,225)
Machinery and equipment	1,759,212	2,122,911	363,699
Totals	<u>\$ 80,842,244</u>	<u>\$116,024,561</u>	<u>\$ 35,182,317</u>

Long-Term Debt

At June 30, 2023, the District had approximately \$165.81 million in long-term debt outstanding.

Table 4
Comparative Schedule of Outstanding Debt

	2022	2023	Difference
General obligation bonds	\$ 92,853,699	\$101,667,621	\$8,813,922
Accreted interest on bonds	5,237,725	6,084,168	846,443
Unamortized bond premiums	9,512,535	9,276,914	(235,621)
Compensated absences	134,933	146,803	11,870
Other postemployment benefits (Note 7)	5,200,504	3,718,731	(1,481,773)
Net pension liability (Notes 8 and 9)	25,718,000	44,912,000	19,194,000
Totals	<u>\$ 138,657,396</u>	<u>\$ 165,806,237</u>	<u>\$ 27,148,841</u>

The General Obligation Bonds will be paid from the Bond Interest and Redemption Fund and other employee benefit related liabilities will be primarily paid from the General Fund.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The nonpartisan Legislative Analyst's Office's (LAO) latest fiscal outlook projects California will have lower revenues in 2023-24 and a lower Cost of Living Adjustment. The Department of

CENTER JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Finance will use its own data to build the governor's budget proposal in January 2024 and it is then that districts will learn how the lower projections will be applied.

The District has been in declining enrollment for several years; however, three new housing developments are in the planning or building stage. As a result, 2023-24 will be the first year in many that enrollment increases. This enrollment growth will bring in additional funding. It will also require the District to effectively plan for the new growth.

The District's contribution to CalPERS and CalSTRS continue to increase each year. In 2023-24, employer rates will be an estimated 26.68% and 19.10% respectively.

The District is showing increases in special education costs. There has been an increased need for additional staffing, specifically instructional specialists. Because of a shortage of applicants, the District must contract for services which is a significantly higher cost. The need for additional funding to service our special education students is a commonality among all local education agencies throughout the state.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Fiscal Services, Center Joint Unified School District, 8408 Watt Avenue, Antelope, CA 95843, (916) 338-6400.

BASIC FINANCIAL STATEMENTS

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	\$ 73,456,931
Receivables	6,371,608
Prepaid expenditures	140,515
Stores Inventory	96,345
Non-depreciable capital assets (Note 4)	76,319,014
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>39,705,547</u>
Total assets	<u>196,089,960</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	16,024,099
Deferred outflows of resources - OPEB (Note 7)	1,284,865
Deferred loss on refunding of debt	<u>3,519,063</u>
Total deferred outflows of resources	<u>20,828,027</u>
LIABILITIES	
Accounts Payable	8,053,052
Unearned revenue	887,402
Due to grantor government	918,810
Long-term liabilities (Note 5):	
Due within one year	5,178,963
Due after one year	<u>160,627,274</u>
Total liabilities	<u>175,665,501</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	7,877,000
Deferred inflows of resources - OPEB (Note 7)	2,473,419
Deferred gain on refunding of debt	<u>5,589,815</u>
Total deferred inflows of resources	<u>15,940,234</u>
NET POSITION	
Net investment in capital assets	24,131,308
Restricted:	
Legally restricted programs	15,515,383
Capital projects	8,088,770
Debt service	8,838,725
Unrestricted	<u>(31,261,934)</u>
Total net position	<u>\$ 25,312,252</u>

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
June 30, 2023

		Program Revenues			Net (Expense) Revenues and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 41,063,674	\$ 11,841	\$ 15,090,820	\$ 58,510	\$(25,902,503)
Instruction-related services:					
Supervision of instruction and administration	1,761,860	-	6,911,857	-	5,149,997
Instructional library, media and technology	578,015	-	8,129	-	(569,886)
School site administration	3,994,595	-	446,984	-	(3,547,611)
Pupil services:					
Home-to-school transportatio	1,876,828	-	48,000	-	(1,828,828)
Food services	2,053,735	-	2,616,078	-	562,343
All other pupil services	3,782,860	30,121	1,449,666	-	(2,303,073)
General administration:					
Data processing	640,071	-	2,873,634	-	2,233,563
All other general administratic	4,396,695	9,962	149,601	-	(4,237,132)
Plant services	6,223,969	6,965,863	466,010	-	1,207,904
Ancillary services	913,476	-	-	-	(913,476)
Interest on long-term liabilities	5,004,000	-	-	-	(5,004,000)
Other outgo	1,173,504	-	2,549	-	(1,170,955)
Depreciation (unallocated)	3,999,418	-	-	-	(3,999,418)
Total governmental activities	<u>\$ 77,462,700</u>	<u>\$ 7,017,787</u>	<u>\$ 30,063,328</u>	<u>\$ 58,510</u>	<u>(40,323,075)</u>
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					14,490,392
Taxes levied for debt service					6,685,400
Taxes levied for other specific					535
Federal and state aid not restricted to specific purposes					38,918,358
Interest and investment earnings					874,917
Miscellaneous					856,974
Total general revenues					<u>61,826,576</u>
Change in net position					<u>21,503,501</u>
Net position, July 1, 2022					<u>3,808,751</u>
Net position, June 30, 2023					<u>\$ 25,312,252</u>

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	General <u>Fund</u>	Building <u>Fund</u>	Capital Facilities <u>Fund</u>	Bond Interest and Redemption <u>Fund</u>	All Non-Major <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS						
Cash and investments:						
Cash in County Treasury	\$ 30,901,710	\$ 12,583,288	\$ 10,593,124	\$ 8,710,784	\$ 1,785,998	\$ 64,574,904
Cash in revolving account	25,000	-	-	-	1,000	26,000
Cash on hand and in banks	317,281	-	-	-	-	317,281
Cash with Fiscal Agent	-	8,538,746	-	-	-	8,538,746
Receivables	5,400,071	409,553	202,070	127,941	88,211	6,227,846
Due from grantor government	40,589	-	-	-	103,173	143,762
Due from other funds	229,405	2,736,751	-	-	999	2,967,155
Stores inventory	30,763	-	-	-	65,582	96,345
Prepaid Expenditures	140,515	-	-	-	-	140,515
Total assets	<u>\$ 37,085,334</u>	<u>\$ 24,268,338</u>	<u>\$ 10,795,194</u>	<u>\$ 8,838,725</u>	<u>\$ 2,044,963</u>	<u>\$ 83,032,554</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 2,872,921	\$ 466,648	\$ 2,934,712	\$ -	\$ 174,400	\$ 6,448,681
Unearned revenue	887,402	-	-	-	-	887,402
Due to other funds	999	-	2,736,751	-	229,405	2,967,155
Due to grantor governments	918,810	-	-	-	-	918,810
Total liabilities	<u>4,680,132</u>	<u>466,648</u>	<u>5,671,463</u>	<u>-</u>	<u>403,805</u>	<u>11,222,048</u>
Fund balances:						
Nonspendable	196,278	-	-	-	66,582	262,860
Restricted	14,102,513	23,801,690	5,123,731	8,838,725	1,574,576	53,441,235
Committed	8,323,805	-	-	-	-	8,323,805
Unassigned	9,782,606	-	-	-	-	9,782,606
Total fund balances	<u>32,405,202</u>	<u>23,801,690</u>	<u>5,123,731</u>	<u>8,838,725</u>	<u>1,641,158</u>	<u>71,810,506</u>
Total liabilities and fund balances	<u>\$ 37,085,334</u>	<u>\$ 24,268,338</u>	<u>\$ 10,795,194</u>	<u>\$ 8,838,725</u>	<u>\$ 2,044,963</u>	<u>\$ 83,032,554</u>

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - Governmental Funds \$ 71,810,506

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

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$197,750,390 and the accumulated depreciation is \$81,725,829 (Note 4). 116,024,561

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities consisted of (Note 5):

General Obligation Bonds	\$ (101,667,621)	
Accreted interest on bonds	(6,084,168)	
Unamortized bond premiums	(9,276,914)	
Compensated absences	(146,803)	
Net OPEB liability (Note 7)	(3,718,731)	
Net pension liability (Notes 8 and 9)	<u>(44,912,000)</u>	
		(165,806,237)

Gains and losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the statements, they are categorized as deferred inflows and are amortized over the shorter life of the refunded or refunding debt. (2,070,752)

Unmatured interest on long-term liabilities is recognized in the period incurred. (1,604,371)

In governmental funds, deferred outflows and inflows of resources related to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position deferred outflows and inflows of resources relating to pensions and OPEB are reported (Notes 7, 8 and 9).

Deferred outflows of resources relating to pensions	\$ 16,024,099	
Deferred outflows of resources relating to OPEB	1,284,865	
Deferred inflows of resources relating to OPEB	(2,473,419)	
Deferred inflows of resources relating to pensions	<u>(7,877,000)</u>	<u>6,958,545</u>

Total net position - governmental activities \$ 25,312,252

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:						
Local Control Funding Formula:						
State apportionment	\$ 37,023,197	\$ -	\$ -	\$ -	\$ -	\$ 37,023,197
Local sources	14,491,665	-	-	-	-	14,491,665
Total local control funding formula	51,514,862	-	-	-	-	51,514,862
Federal revenue	9,831,256	-	-	-	2,269,630	12,100,886
Other state revenue	15,924,652	-	-	49,816	1,139,679	17,114,147
Other local revenue	4,051,150	536,742	7,259,110	6,832,671	89,026	18,768,699
Total revenues	81,321,920	536,742	7,259,110	6,882,487	3,498,335	99,498,594
Expenditures:						
Current:						
Certificated salaries	26,654,843	-	-	-	-	26,654,843
Classified salaries	9,765,371	-	-	-	826,409	10,591,780
Employee benefits	15,376,054	-	-	-	372,177	15,748,231
Books and supplies	3,686,425	991,332	721,262	-	576,965	5,975,984
Services and other operating expenditures	11,537,735	513,747	9,267	-	883,829	12,944,578
Other outgo	1,173,504	-	-	-	-	1,173,504
Capital outlay	3,055,980	26,099,403	6,964,614	-	3,092,027	39,212,024
Debt service:						
Interest	-	-	-	5,411,131	-	5,411,131
Bond redemptions	-	-	-	3,621,078	-	3,621,078
Total expenditures	71,249,912	27,604,482	7,695,143	9,032,209	5,751,407	121,333,153
Excess (deficiency) of revenues over (under) expenditures	10,072,008	(27,067,740)	(436,033)	(2,149,722)	(2,253,072)	(21,834,559)
Other financing sources (uses):						
Transfers in	354,510	-	-	-	-	354,510
Transfers out	-	-	-	-	(354,510)	(354,510)
Discount on issuance of debt	-	(131,148)	-	-	-	(131,148)
Premium on issuance of debt	-	103,612	-	328,743	-	432,355
Proceeds from sale of bonds	-	12,435,000	-	-	-	12,435,000
Total other financing sources (uses)	354,510	12,407,464	-	328,743	(354,510)	12,736,207
Net change in fund balances	10,426,518	(14,660,276)	(436,033)	(1,820,979)	(2,607,582)	(9,098,352)
Fund balances, July 1, 2022	21,978,684	38,461,966	5,559,764	10,659,704	4,248,740	80,908,858
Fund balances, June 30, 2023	\$ 32,405,202	\$ 23,801,690	\$ 5,123,731	\$ 8,838,725	\$ 1,641,158	\$ 71,810,506

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year June 30, 2023

Net change in fund balances - Total Governmental Funds	\$	(9,098,352)
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Amounts reported for governmental activities in the statement of activities are different because:

Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	\$	39,181,735
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).		(3,999,418)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:		2,943,929
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on accrual basis.		1,223,011
In governmental funds, proceeds from debt are recognized as other financing sources. In the statement of net position, proceeds from debt are reported as increases to liabilities (Note 5).		(12,435,000)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).		3,621,078
Accretion of interest is not recorded in the governmental funds. It increases the long-term liabilities in the statement of net position (Note 5).		(846,443)
Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is only recognized when due.		493,207
Gains or losses on the refunding of debt are recognized as deferred inflows or outflows and are amortized over the shorter life of the refunded or refunding debt.		196,003
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note		(11,870)
Debt issue premiums are recognized as revenues in the period they are incurred. In government-wide statements, issue premiums are amortized over the life of the debt (Note 5).		235,621

30,601,853

Change in net position of governmental activities	\$	21,503,501
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(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Center Joint Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

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

Basis of Presentation - Financial Statements: The basic financial statements include a Management’s Discussion and Analysis (MD & A) section providing an analysis of the District’s overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District’s activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District’s general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation and interest on general long-term liabilities are considered an indirect expense and are reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds

General Fund: The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The Building Fund is a capital projects fund used to account for resources used for the acquisition of capital facilities by the District.

The Capital Facilities Fund is a capital projects fund are used to account for resources used for the acquisition of capital facilities by the District.

The Bond Interest and Redemption Fund is a debt service fund used to account for the payment of principal, interest, and related costs on general long-term debt.

B - Other Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Capital Projects Funds are used to account for resources used for the acquisition of capital facilities by the District. This includes the County School Facilities Fund.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Trustees must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Trustees satisfied these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2023.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Stores Inventory: Inventories are valued at cost. Inventory recorded in the General Fund and the Cafeteria Fund consists of mainly of consumable supplies. Inventories are recorded as an expenditure at the time individual inventory items are consumed.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred outflow of resources related to the recognition of deferred loss on refunding, the net pension liability and net OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred gain on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized a deferred inflow of resources related to the recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The following is a summary of pension amounts in aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 9,408,672	\$ 6,615,427	\$ 16,024,099
Deferred inflows of resources	\$ 7,291,000	\$ 586,000	\$ 7,877,000
Net pension liability	\$ 25,503,000	\$ 19,409,000	\$ 44,912,000
Pension expense	\$ 3,283,066	\$ 2,646,844	\$ 5,929,910

Compensated Absences: Compensated absences in the amount of \$146,803 are recorded as a liability of the District. The liability is for the earned but unused benefits.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are 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. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Accumulated Sick Leave: Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure 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 for certain STRP and PERF B employees when the employee retires.

Unearned Revenues: Revenues from federal, state and local special projects and programs are recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position:

1 - Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2- Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and stores inventory.

B - Restricted Fund Balance: The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Trustees. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Trustees is required to remove any commitment from any fund balance. At June 30, 2023, the District had \$8,323,805 of committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Trustees has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Trustees can designate personnel with the authority to assign fund balances, however, as of June 30, 2023, no such designation has occurred.

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Trustees. At June 30, 2023, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of January 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The Counties of Sacramento and Placer bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements: In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB 96 defines a subscription-based information technology arrangement and requires the recognition of a right to use subscription asset and corresponding subscription liability. This statement was effective for fiscal years beginning after June 15, 2022. There was no impact to the District's July 1, 2022 net position as a result of the implementation of GASB Statement No. 96.

NOTE 2 – CASH AND INVESTMENTS

Cash at June 30, 2023 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 64,574,904
Cash with Fiscal Agent	8,538,746
Deposits:	
Cash on hand and in banks	317,281
Revolving cash fund	<u>26,000</u>
Total	<u><u>\$ 73,456,931</u></u>

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2023, the carrying amount of the District's accounts were \$343,281 and the bank balances were \$236,675. The bank balances were fully insured at June 30, 2023.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their funds with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the District had no concentration of credit risk.

NOTE 3 – INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2023 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major funds:		
General Fund	\$ 229,405	\$ 999
Building Fund	2,736,751	-
Capital Facilities Fund	-	2,736,751
Non-major funds:		
Adult Education Fund	-	113,922
Child Development Fund	-	44,259
Cafeteria Fund	999	71,224
	<u>999</u>	<u>71,224</u>
Totals	<u>\$ 2,967,155</u>	<u>\$ 2,967,155</u>

Interfund Transfers: Transfers for the current fiscal year were as follows:

Transfer from the Adult Education Fund to the General Fund to close fund.	\$ 113,922
Transfer from the Child Development Fund to the General Fund for indirect costs.	44,259
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	71,085
Transfer from the Cafeteria Fund to the General Fund for funds that were incorrectly posted to General Fund.	<u>125,244</u>
	<u>\$ 354,510</u>

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2023 is shown below:

	Balance July 1, 2022	Transfers and Additions	Transfers and Deductions	Balance June 30, 2023
Non-depreciable:				
Land	\$ 22,592,660	\$ -	\$ -	\$ 22,592,660
Work-in-process	16,236,891	38,498,301	(1,008,838)	53,726,354
Totals, at cost	<u>38,829,551</u>	<u>38,498,301</u>	<u>(1,008,838)</u>	<u>76,319,014</u>
Depreciable:				
Buildings	97,443,422	-	-	97,443,422
Improvement of sites	17,146,959	1,008,838	-	18,155,797
Equipment	5,148,723	683,434	-	5,832,157
Totals, at cost	<u>158,568,655</u>	<u>40,190,573</u>	<u>(1,008,838)</u>	<u>197,750,390</u>
Less accumulated depreciation:				
Buildings	(62,248,561)	(3,118,225)	-	(65,366,786)
Improvement of sites	(12,088,339)	(561,458)	-	(12,649,797)
Equipment	(3,389,511)	(319,735)	-	(3,709,246)
Total accumulated depreciation	<u>(77,726,411)</u>	<u>(3,999,418)</u>	<u>-</u>	<u>(81,725,829)</u>
Capital assets, net	<u>\$ 80,842,244</u>	<u>\$ 36,191,155</u>	<u>\$ (1,008,838)</u>	<u>\$ 116,024,561</u>

Depreciation expense was charged to governmental activities as follows:

Depreciation (unallocated)	\$ <u>3,999,418</u>
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NOTE 5 – LONG-TERM LIABILITIES

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 4.9% and were scheduled to mature through 2032. Payments were accelerated through the refunding issuance in 2020 and these 1992 Series D bonds were fully paid in 2023.

On August 4, 2016, the District issued Election of 1991, Series 2016E General Obligation Bonds totaling \$4,996,601. The proceeds of the 2016E Bonds are being used to finance the construction, acquisition, furnishing and equipping of District facilities. Repayment of the bonds is made from the special parcel tax revenues levied in connection with this bond issue. The bonds were issued as capital appreciation bonds and accrete interest from their date of delivery, compounded semiannually on February 1 and August 1 of each year, commencing February 1, 2017. The bonds bear interest rates from 2.62% to 3.17% and are scheduled to mature through 2032.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 – LONG-TERM LIABILITIES (Continued)

On August 4, 2016, the District issued Series 2016 General Obligation Refunding Bonds totaling \$23,196,020. The refunding bonds were issued to refund a portion of the District's outstanding General Obligation Bonds (Election of 1991), Series 2007 and pay cost of issuing the Refunding Bonds. The bonds were issued as capital appreciation bonds and accrete interest from their date of delivery, compounded semiannually on February 1 and August 1 of each year, commencing February 1, 2017. The bonds bear interest rates from 1.86% to 3.17% and are scheduled to mature through 2032.

On July 2, 2020, the District issued General Obligation Bonds, Election of 2008, Series 2020A totaling \$12,150,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 2.625% to 4.000% and are scheduled to mature through August 2050.

On July 2, 2020, the District issued General Obligation Refunding Bonds, Series 2020A and 2020B totaling \$7,960,000 and \$720,000 respectively. The refunding bonds were issued to refund a portion of the District's outstanding General Obligation Bonds (Election of 1991), Series 2007D and pay cost of issuing the Refunding Bonds. The bonds bear interest rates from 1.82% to 4.00% and are scheduled to mature through August 2031.

On December 1, 2021, the District issued General Obligation Bonds, Election of 2008, Series 2021B totaling \$43,000,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 3.0% to 4.0% and are scheduled to mature through August 2051.

On December 22, 2022, the District issued General Obligation Bonds, Election of 2008, Series 2022C totaling \$12,435,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 4.0% to 5.0% and are scheduled to mature through August 2046.

The outstanding general obligation bonded debt at June 30, 2023 is:

General Obligation Bonds

Series	Date of Issue	Interest Rate %	Maturity Date	Amount of Original Issue	Outstanding July 1, 2022	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2023
Election of 1991, Series 2007D	2007	4.50%-4.90%	2032	\$ 24,998,234	\$ 2,276,078	\$ -	\$ 2,276,078	\$ -
Election of 1991, Series 2016E	2016	2.62%-3.17%	2032	4,996,601	4,996,601	-	-	4,996,601
GO Refunding Bonds, Series 2016	2016	1.86%-3.17%	2032	23,196,020	23,196,020	-	-	23,196,020
Election of 2008, Series 2020A	2021	2.625%-4.00%	2050	12,150,000	10,705,000	-	1,345,000	9,360,000
GO Refunding Bonds, Series 2020A	2021	4.00%	2031	7,960,000	7,960,000	-	-	7,960,000
GO Refunding Bonds, Series 2020B	2021	1.82%-2.72%	2031	720,000	720,000	-	-	720,000
Election of 2008, Series 2021B	2022	3.00%-4.00%	2051	43,000,000	43,000,000	-	-	43,000,000
Election of 2008, Series 2022C	2023	4.00-5.00%	2046	12,435,000	-	12,435,000	-	12,435,000
Total				<u>\$145,429,954</u>	<u>\$92,853,699</u>	<u>\$ 12,435,000</u>	<u>\$ 3,621,078</u>	<u>\$ 101,667,621</u>

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Accreted Interest on Bonds

<u>Series</u>	<u>Date of Issue</u>	<u>Interest Rate %</u>	<u>Maturity Date</u>	<u>Outstanding July 1, 2022</u>	<u>Accretion Current Year</u>	<u>Payments Current Year</u>	<u>Outstanding June 30, 2023</u>
Election of 1991, Series 2007D	2007	4.50% - 4.90%	2032	\$ 164,059	\$ -	\$ 164,059	\$ -
Election of 1991, Series 2016	2016	2.62% - 3.17%	2032	851,625	171,152	-	1,022,777
GO Refunding Bonds, Series 2016	2016	1.86%- 3.17%	2032	4,222,041	839,350	-	5,061,391
Total				<u>\$ 5,237,725</u>	<u>\$ 1,010,502</u>	<u>\$ 164,059</u>	<u>\$ 6,084,168</u>

The annual requirements to amortize the General Obligation Bonds payable are as follows.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 3,918,430	\$ 3,850,491	\$ 7,768,921
2025	3,695,773	4,402,654	8,098,427
2026	3,389,628	4,842,326	8,231,954
2027	3,379,217	5,054,949	8,434,166
2028	5,149,296	3,587,129	8,736,425
2029 - 2033	22,700,277	17,891,994	40,592,271
2034 - 2038	8,005,000	9,129,788	17,134,788
2039 - 2043	13,590,000	7,204,828	20,794,828
2044 - 2048	20,845,000	4,371,879	25,216,879
2049 - 2051	16,995,000	858,638	17,853,638
	<u>\$ 101,667,621</u>	<u>\$ 61,194,676</u>	<u>\$ 162,862,297</u>

A schedule of changes in long-term liabilities for the year ended June 30, 2023 is as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
Debt:					
General Obligation Bonds	\$ 92,853,699	\$ 12,435,000	\$ 3,621,078	\$ 101,667,621	\$ 3,918,430
Accreted interest on Bonds	5,237,725	1,010,502	164,059	6,084,168	542,147
Unamortized bond premiums	9,512,535	328,743	564,364	9,276,914	571,583
Other long-term liabilities:					
Compensated absences	134,933	11,870	-	146,803	146,803
Net OPEB liability (Note 7)	5,200,504	-	1,481,773	3,718,731	-
Net pension liability (Note 8 and 9)	25,718,000	19,194,000	-	44,912,000	-
	<u>\$ 138,657,396</u>	<u>\$ 32,980,115</u>	<u>\$ 5,831,274</u>	<u>\$ 165,806,237</u>	<u>\$ 5,178,963</u>

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 – LONG-TERM LIABILITIES (Continued)

Payments on the general obligation bonds are made from the Bond Interest and Redemption Fund. Payments on the compensated absences, net OPEB liability, and net pension liability will be paid from the fund where the respective employees are paid.

NOTE 6 – FUND BALANCES

Fund balances, by category, at June 30, 2023 consisted of the following:

	General Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Nonspendable:						
Revolving cash	\$ 25,000	\$ -	\$ -	\$ -	\$ 1,000	\$ 26,000
Stores inventory	30,763	-	-	-	65,582	96,345
Prepaid expenditures	140,515	-	-	-	-	140,515
Subtotal nonspendable	196,278	-	-	-	66,582	262,860
Restricted:						
Legally restricted programs	14,102,513	-	-	-	1,346,288	15,448,801
Capital projects	-	23,801,690	5,123,731	-	228,288	29,153,709
Debt service	-	-	-	8,838,725	-	8,838,725
Subtotal restricted	14,102,513	23,801,690	5,123,731	8,838,725	1,574,576	53,441,235
Committed:						
Supplemental/Concentration	8,323,805	-	-	-	-	8,323,805
Subtotal restricted	8,323,805	-	-	-	-	8,323,805
Unassigned:						
Designated for economic uncertainty	1,735,999	-	-	-	-	1,735,999
Unassigned	8,046,607	-	-	-	-	8,046,607
Subtotal unassigned	9,782,606	-	-	-	-	9,782,606
Total fund balances	\$32,405,202	\$23,801,690	\$ 5,123,731	\$ 8,838,725	\$ 1,641,158	\$71,810,506

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information Other Postemployment Benefits Plan (OPEB)

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the District, allows employees who retire and meet retirement eligibility requirements to continue medical, dental and vision coverage as a participant in the District's plan. The District's Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The District's Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due.

The District established an irrevocable trust under the California Employer's Retiree Benefit Trust Program (CERBT) to prefund the costs of other postemployment benefits. The funds in the CERBT are held in trust and will be administered by the California Public Employees' Retirement System (CalPERS) as an agent multiple-employer plan. Benefit provisions are established and may be amended by District labor agreements which are approved by the Board of Trustees. The District's contributions to the irrevocable trust are included in the CERBT, which is included in the CalPERS ACFR. Copies of the CalPERS' ACFR may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

The CERBT fund, which is an Internal Revenue Code (IRC) Section 115 Trust, is set up for the purpose of (i) receiving employer contributions to prefund health and other post-employment benefits for retirees and their beneficiaries, (ii) invest contributed amounts and income therein, and (iii) disburse contributed amounts and income therein, if any, to pay for costs of administration of the fund and to pay for health care costs or other post-employment benefits in accordance with the terms of the District's OPEB plan.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2023:

	<u>Number of Participants</u>
Inactive Plan members currently receiving benefits	38
Active employees	<u>424</u>
	<u><u>462</u></u>

Benefits Provided: The benefits provided are the same as those provided for active employees.

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the District are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The District's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the District were \$412,498 for the year ended June 30, 2023. Employees are not required to contribute to the OPEB plan. The District's contributions to the Trust are voluntary.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Net OPEB Liability

The District's Net OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions: The net OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Fiscal Year End</u>	June 30
<u>Actuarial Value of Assets</u>	Market Value
<u>Mortality Rate</u>	Based on the most recent rates used by CalPERS and CalSTRS for the pension valuations.
<u>Discount Rate</u>	4.36%. Based on the Bond Buyer 20-Bond GO Index.
<u>Retirement Rate</u>	The most recent experience studies for California PERS (2021) and California STRS (2019)
<u>Inflation Rate</u>	2.50% per year
<u>Salary Increases</u>	2.75% per year
<u>Investment Rate of Return</u>	5.50%
<u>Dependent Coverage</u>	Approximately 25% are assumed to elect coverage for their spouse. Male spouses are assumed to be 3 years older than female spouses.
<u>Health Care Inflation</u>	Initial rate of 6.75% in fiscal year 2023, grading down to the ultimate trend rate of 4.5% in fiscal 2032.
<u>Termination Rate</u>	Most recent experience studies for California PERS (2021) and California STRS (2019).
<u>Funding Method</u>	Entry Age Cost Method (Level Percentage of Pay).

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in Net OPEB Liability

	Total OPEB Liability (a)	Fiduciary Net Net Position (b)	Net OPEB Liability (a) - (b)
Balance at July 1, 2022	\$ 5,752,962	\$ 552,458	\$ 5,200,504
Changes for the year:			
Service cost	349,506	-	349,506
Interest	129,273	-	129,273
Contributions	-	1,401,349	(1,401,349)
Changes of benefit terms	-	-	-
Differences between actual and expected experience	(118,945)	-	(118,945)
Changes in assumptions	(574,433)	-	(574,433)
Net investment income	-	(133,991)	133,991
Benefit payments	(401,349)	(401,349)	-
Administrative expenses	-	(184)	184
Net change	(615,948)	865,825	(1,481,773)
Balance at June 30, 2023	\$ 5,137,014	\$ 1,418,283	\$ 3,718,731

There were no changes between the measurement date and the year ended June 30, 2023, which had a significant effect on the District's Net OPEB Liability. The District capped the District's benefit contribution for all groups, therefore change in benefit terms.

Sensitivity of the Net OPEB Liability to changes in the Discount Rate: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (3.36%)	Current Discount Rate (4.36%)	1% Increase (5.36%)
Net OPEB liability	\$ 3,980,571	\$ 3,718,731	\$ 3,464,503

Sensitivity of the Net OPEB Liability to changes in the Healthcare Cost Trend Rates: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3.5% - 5.8%)	Healthcare Cost Trend Rates (4.5% - 6.8%)	1% Increase (5.5% - 7.8%)
Net OPEB liability	\$ 3,486,477	\$ 3,718,731	\$ 3,987,137

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$178,338. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 725,628	\$ 570,375
Differences between expected and actual experience	-	1,903,044
Differences between projected and actual earnings on OPEB plan investments for the period ending	146,739	-
Benefits paid subsequent to measurement date	412,498	-
Total	<u>\$ 1,284,865</u>	<u>\$ 2,473,419</u>

\$412,498 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>June 30,</u>	
2024	\$ (229,093)
2025	(228,820)
2026	(229,709)
2027	(203,540)
2028	(218,392)
Thereafter	(491,498)

Differences in change in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 8 years as of the June 30, 2022 measurement date. Deferred inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN

General Information about the State Teachers’ Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers’ Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers’ Retirement System (CalSTRS). The Teachers’ Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members’ final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60 - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member’s highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full-time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62 - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers’ Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the “Special Legislation”), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and SB 84, are as follows:

Members - Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2023-2024.

Under CalSTRS 2% at 62 members pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2021, valuation adopted by the CalSTRS board in May 2022, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2022.

Employers – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorized the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022–23 for a total employer contribution rate of 19.10%.

The CalSTRS employer contribution rates effective for fiscal year 2022-2023 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2022	8.250%	10.850%	19.100%
July 1, 2023 to June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47	

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

The District contributed \$4,971,672 to the plan for the fiscal year ended June 30, 2023.

State – 10.828 percent of the members’ calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state’s share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022–23 for a total contribution rate of 10.828%.

Special legislation appropriated supplemental state contributions to reduce the state’s portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2021-22. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, the “Rainy-Day Budget Stabilization Fund Act”, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2021–22, CalSTRS received \$410.0 million in supplemental state contributions from Proposition 2 funds. Additionally, CalSTRS received a one-time supplemental payment of \$173.7 million from the General Fund in fiscal year 2021–22 to offset forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21.

The CalSTRS state contribution rates effective for fiscal year 2022-2023 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2022	2.017%	6.311%	2.50%	10.828%
July 01, 2023 to				
June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 25,503,000
State’s proportionate share of the net pension liability associated with the District	<u>14,415,000</u>
Total	<u><u>\$ 39,918,000</u></u>

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2022 the District’s proportion was 0.037 percent, which was an increase of 0.004 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$3,283,066 and revenue of \$2,312,741 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 21,000	\$ 1,912,000
Changes of assumptions	1,265,000	-
Net differences between projected and actual earnings on investments	-	1,247,000
Changes in proportion and differences between District contributions and proportionate share of contributions	3,151,000	4,132,000
Contributions made subsequent to measurement date	<u>4,971,672</u>	<u>-</u>
Total	<u>\$ 9,408,672</u>	<u>\$ 7,291,000</u>

\$4,971,672 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2024	\$ (545,500)
2025	\$ (1,591,500)
2026	\$ (2,240,000)
2027	\$ 1,544,333
2028	\$ (406,167)
2029	\$ 384,834

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<u>1% Decrease (6.10%)</u>	<u>Current Discount Rate (7.10%)</u>	<u>1% Increase (8.10%)</u>
District’s proportionate share of the net pension liability	<u>\$ 43,313,000</u>	<u>\$ 25,503,000</u>	<u>\$ 10,715,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B

General Information about the Public Employer’s Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at: <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join the PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2023 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-2022.

Employers - The employer contribution rate was 25.37 percent of applicable member earnings.

The District contributed \$2,225,427 to the plan for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the District reported a liability of \$19,409,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2022, the District’s proportion was 0.056 percent, which was an increase of 0.002 percent from its proportion measured as of June 30, 2021.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2023, the District recognized pension expense of \$2,646,844. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ 88,000	\$ 483,000
Changes of assumptions	1,436,000	-
Net differences between projected and actual earnings on investments	2,292,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	574,000	103,000
Contributions made subsequent to measurement date	<u>2,225,427</u>	<u>-</u>
Total	<u>\$ 6,615,427</u>	<u>\$ 586,000</u>

\$2,225,427 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2024	\$ 884,833
2025	\$ 832,833
2026	\$ 687,834
2027	\$ 1,398,500

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.9 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

During the 2021-22 measurement period, the financial reporting discount rate for PERF B was lowered from 7.15 percent to 6.90 percent. In addition, the inflation assumption was reduced from 2.50 percent to 2.30 percent. Lastly, demographic assumptions for mortality rates were updated.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 (1, 2)</u>
Global Equity – cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

(1) An expected inflation rate of 2.30% used for this period

(2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
District’s proportionate share of the net pension liability	\$ 28,038,000	\$ 19,409,000	\$ 12,278,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 10 – JOINT POWERS AGREEMENTS

The District is a member of a Joint Powers Authority, Schools Insurance Authority (SIA) a risk management program providing property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

The following is a summary of financial information for SIA as of June 30, 2023 :

Total assets	\$ 211,771,868
Deferred outflows	\$ 1,751,462
Total liabilities	\$ 86,615,462
Deferred inflows	\$ 3,674,124
Net position	\$ 123,233,744
Total revenues	\$ 75,280,339
Total expenditures	\$ 82,404,595
Change in net position	\$ (7,124,256)

NOTE 11 – CONTINGENCIES

Contingent liabilities: The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received federal and state funds for specific purposes that are subject to review or 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.

Construction Commitments: As of June 30, 2023, the District has approximately \$7.8 million in outstanding commitments on construction contracts.

REQUIRED SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

	Budget			Variance
	Original	Final	Actual	Favorable (Unfavorable)
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 39,891,976	\$ 36,998,694	\$ 37,023,197	\$ 24,503
Local sources	14,511,746	14,457,338	14,491,665	34,327
Total LCFF	54,403,722	51,456,032	51,514,862	58,830
Federal sources	4,485,218	11,568,886	9,831,256	(1,737,630)
Other state sources	8,107,142	15,051,649	15,924,652	873,003
Other local sources	3,070,826	3,120,946	4,051,150	930,204
Total revenues	70,066,908	81,197,513	81,321,920	124,407
Expenditures:				
Current:				
Certificated salaries	27,167,861	26,852,356	26,654,843	197,513
Classified salaries	10,185,752	9,917,029	9,765,371	151,658
Employee benefits	16,715,215	16,361,881	15,376,054	985,827
Books and supplies	4,176,558	4,191,853	3,686,425	505,428
Contract services and operating expenditures	11,766,105	12,209,850	11,537,735	672,115
Other outgo	815,820	911,134	1,173,504	(262,370)
Capital outlay	512,531	4,546,322	3,055,980	1,490,342
Total expenditures	71,339,842	74,990,425	71,249,912	3,740,513
(Deficiency) excess of revenues (under) over expenditures	(1,272,934)	6,207,088	10,072,008	3,864,920
Other financing sources:				
Transfers in	-	125,244	354,510	229,266
Net change in fund balance	(1,272,934)	6,332,332	10,426,518	4,094,186
Fund balance, July 1, 2022	21,978,684	21,978,684	21,978,684	-
Fund balance, June 30, 2023	\$ 20,705,750	\$ 28,311,016	\$ 32,405,202	\$ 4,094,186

See accompanying note to required supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S NET
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2023

	Last 10 Fiscal Years					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB liability						
Service cost	\$ 533,653	\$ 552,864	\$ 543,002	\$ 720,817	\$ 777,163	\$ 349,506
Interest	302,296	321,120	361,326	306,792	270,846	129,273
Difference between actual and expected experience	-	-	(787,737)	(467,573)	(1,403,656)	(118,945)
Change in benefit terms	-	-	-	-	(3,391,098)	-
Change in assumptions	-	(159,378)	578,612	266,621	332,458	(574,433)
Benefit payments	<u>(336,478)</u>	<u>(328,048)</u>	<u>(391,887)</u>	<u>(408,023)</u>	<u>(472,424)</u>	<u>(401,349)</u>
Net change in total OPEB liability	499,471	386,558	303,316	418,634	(3,886,711)	(615,948)
Total OPEB liability, beginning of year	<u>8,031,694</u>	<u>8,531,165</u>	<u>8,917,723</u>	<u>9,221,039</u>	<u>9,639,673</u>	<u>5,752,962</u>
Total OPEB liability, end of year (a)	<u>\$ 8,531,165</u>	<u>\$ 8,917,723</u>	<u>\$ 9,221,039</u>	<u>\$ 9,639,673</u>	<u>\$ 5,752,962</u>	<u>\$ 5,137,014</u>
Plan fiduciary net position						
Administrative expenses	-	(110)	(56)	(138)	(111)	(184)
Contributions	-	578,048	391,887	408,023	672,424	1,401,349
Benefit payments	-	(328,048)	(391,887)	(408,023)	(472,424)	(401,349)
Net investment income	<u>-</u>	<u>10,774</u>	<u>18,300</u>	<u>15,087</u>	<u>58,712</u>	<u>(133,991)</u>
Change in plan fiduciary net position	-	260,664	18,244	14,949	258,601	865,825
Fiduciary trust net position, beginning of year	<u>-</u>	<u>-</u>	<u>260,664</u>	<u>278,908</u>	<u>293,857</u>	<u>552,458</u>
Fiduciary trust net position, end of year (b)	<u>\$ -</u>	<u>\$ 260,664</u>	<u>\$ 278,908</u>	<u>\$ 293,857</u>	<u>\$ 552,458</u>	<u>\$ 1,418,283</u>
Net OPEB liability, ending (a) - (b)	<u>\$ 8,531,165</u>	<u>\$ 8,657,059</u>	<u>\$ 8,942,131</u>	<u>\$ 9,345,816</u>	<u>\$ 5,200,504</u>	<u>\$ 3,718,731</u>
Covered employee payroll	\$ 27,627,000	\$ 26,692,000	\$ 26,692,000	\$ 28,677,000	\$ 24,551,000	\$ 25,225,000
Net OPEB liability as a percentage of covered-employee payroll	31%	32%	34%	33%	21%	15%

This is a 10-year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying note to required supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.040%	0.040%	0.039%	0.038%	0.040%	0.039%	0.037%	0.033%	0.037%
District's proportionate share of the net pension liability	\$ 23,374,800	\$ 26,804,537	\$ 31,618,000	\$ 35,299,000	\$ 36,334,000	\$ 35,368,000	\$ 36,301,000	\$ 14,811,000	\$ 25,503,000
State's proportionate share of the net pension liability associated with the District	<u>-</u>	<u>14,195,000</u>	<u>18,001,000</u>	<u>20,883,000</u>	<u>20,803,000</u>	<u>19,296,000</u>	<u>19,838,000</u>	<u>8,812,000</u>	<u>14,415,000</u>
Total net pension liability	<u>\$ 23,374,800</u>	<u>\$ 40,999,537</u>	<u>\$ 49,619,000</u>	<u>\$ 56,182,000</u>	<u>\$ 57,137,000</u>	<u>\$ 54,664,000</u>	<u>\$ 56,139,000</u>	<u>\$ 23,623,000</u>	<u>\$ 39,918,000</u>
District's covered payroll	\$ 17,338,061	\$ 18,504,032	\$ 19,482,000	\$ 20,230,000	\$ 20,755,000	\$ 21,222,000	\$ 19,715,000	\$ 17,841,000	\$ 20,572,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	134.82%	144.86%	162.29%	174.49%	175.06%	166.66%	184.13%	83.02%	123.97%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%

The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.058%	0.057%	0.057%	0.055%	0.055%	0.055%	0.054%	0.054%	0.056%
District's proportionate share of the net pension liability	\$ 6,607,117	\$ 8,426,048	\$ 11,162,000	\$ 13,116,000	\$ 14,753,000	\$ 16,042,000	\$ 16,507,000	\$ 10,907,000	\$ 19,409,000
District's covered payroll	\$ 6,107,779	\$ 6,321,145	\$ 6,780,000	\$ 7,005,000	\$ 7,304,000	\$ 7,683,000	\$ 7,223,000	\$ 7,701,000	\$ 8,926,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.18%	133.30%	164.63%	187.24%	201.99%	208.80%	228.53%	141.63%	217.44%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 1,430,390	\$ 2,090,455	\$ 2,950,788	\$ 2,994,934	\$ 3,454,949	\$ 3,371,167	\$ 3,407,539	\$ 3,929,325	\$ 4,971,672
Contributions in relation to the contractually required contribution	<u>(1,430,390)</u>	<u>(2,090,455)</u>	<u>(2,950,788)</u>	<u>(2,994,934)</u>	<u>(3,454,949)</u>	<u>(3,371,167)</u>	<u>(3,407,539)</u>	<u>(3,929,325)</u>	<u>(4,971,672)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 18,504,032	\$ 19,482,000	\$ 20,230,000	\$ 20,755,000	\$ 21,222,000	\$ 19,715,000	\$ 17,841,000	\$ 20,572,000	\$ 26,030,000
Contributions as a percentage of covered payroll	8.25%	10.73%	12.58%	14.43%	16.28%	17.10% *	16.15%**	16.92***%	19.10%

All years prior to 2015 are not available.

*This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB90.

**This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB90.

***This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB90.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Contractually required contribution	\$ 698,852	\$ 803,253	\$ 965,632	\$ 1,134,341	\$ 1,387,636	\$ 1,424,374	\$ 1,594,037	\$ 2,044,845	\$ 2,225,427	
Contributions in relation to the contractually required contribution	<u>(698,852)</u>	<u>(803,253)</u>	<u>(965,632)</u>	<u>(1,134,341)</u>	<u>(1,387,636)</u>	<u>(1,424,374)</u>	<u>(1,594,037)</u>	<u>(2,044,845)</u>	<u>(2,225,427)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
District's covered payroll	\$ 6,321,145	\$ 6,780,000	\$ 7,005,000	\$ 7,304,000	\$ 7,683,000	\$ 7,223,000	\$ 7,701,000	\$ 8,926,000	\$ 8,772,000	
Contributions as a percentage of covered payroll	11.44%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%	

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2023

NOTE 1 – PURPOSE OF SCHEDULES

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

Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Net OPEB Liability is presented to illustrate the elements of the District's Net OPEB Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Contributions: The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: For District's OPEB liability, the District capped the District's benefit contribution for all groups, therefore change in benefit terms. There were no other changes in benefit terms reported in the Required Supplementary Information.

Change of Assumptions: The discount rate used to calculate the District's OPEB liability was 3.60, 3.90, 3.15, 2.66, 2.19 and 4.36 percent in the June 30, 2018, 2019, 2020, 2021, 2022 and 2023 actuarial reports, respectively.

The discount rate used for the Public Employer's Retirement Fund B (PERF B) plan was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15, 7.15 and 6.90 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The inflation rate used for the PERF B plan was 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, and 2.30 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

<u>Assumption</u>	<u>Measurement Period</u>							
	As of June 30, <u>2022</u>	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30, <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2023

	Adult Education <u>Fund</u>	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	Deferred Maintenance <u>Fund</u>	County School Facilities <u>Fund</u>	<u>Total</u>
ASSETS						
Cash in County Treasury	\$ 111,435	\$ 148,120	\$ 1,321,338	\$ 90	\$ 205,015	\$ 1,785,998
Cash in revolving cash account	-	-	1,000	-	-	1,000
Receivables	2,487	4,403	45,886	2	35,433	88,211
Due from grantor government	-	103,173	-	-	-	103,173
Due from other funds	-	-	999	-	-	999
Stores inventory	-	-	65,582	-	-	65,582
Total assets	<u>\$ 113,922</u>	<u>\$ 255,696</u>	<u>\$ 1,434,805</u>	<u>\$ 92</u>	<u>\$ 240,448</u>	<u>\$ 2,044,963</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ 155,802	\$ 6,438	\$ -	\$ 12,160	174,400
Due to other funds	<u>113,922</u>	<u>44,259</u>	<u>71,224</u>	<u>-</u>	<u>-</u>	<u>229,405</u>
Total liabilities	<u>113,922</u>	<u>200,061</u>	<u>77,662</u>	<u>-</u>	<u>12,160</u>	<u>403,805</u>
Fund balances:						
Nonspendable	-	-	66,582	-	-	66,582
Restricted	<u>-</u>	<u>55,635</u>	<u>1,290,561</u>	<u>92</u>	<u>228,288</u>	<u>1,574,576</u>
Total fund balance	<u>-</u>	<u>55,635</u>	<u>1,357,143</u>	<u>92</u>	<u>228,288</u>	<u>1,641,158</u>
Total liabilities and fund balances	<u>\$ 113,922</u>	<u>\$ 255,696</u>	<u>\$ 1,434,805</u>	<u>\$ 92</u>	<u>\$ 240,448</u>	<u>\$ 2,044,963</u>

CENTER JOINT UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
June 30, 2023

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	County School Facilities Fund	Total
Revenues:						
Federal revenue	\$ -	\$ 354,095	\$ 1,915,535	\$ -	\$ -	\$ 2,269,630
Other state revenue	2,549	515,689	621,441	-	-	1,139,679
Other local revenue	339	5,889	24,285	3	58,510	89,026
Total revenues	2,888	875,673	2,561,261	3	58,510	3,498,335
Expenditures:						
Current:						
Classified salaries	-	-	826,409	-	-	826,409
Employee benefits	-	-	372,177	-	-	372,177
Books and supplies	-	-	572,292	-	4,673	576,965
Services and other operating expenditures	-	827,907	54,258	-	1,664	883,829
Capital outlay	-	-	15,652	-	3,076,375	3,092,027
Total expenditures	-	827,907	1,840,788	-	3,082,712	5,751,407
Excess (deficiency) of revenues over (under) expenditures	2,888	47,766	720,473	3	(3,024,202)	(2,253,072)
Other financing uses:						
Transfers out	(113,922)	(44,259)	(196,329)	-	-	(354,510)
Net change in fund balances	(111,034)	3,507	524,144	3	(3,024,202)	(2,607,582)
Fund balances July 1, 2022	111,034	52,128	832,999	89	3,252,490	4,248,740
Fund balances June 30, 2023	\$ -	\$ 55,635	\$ 1,357,143	\$ 92	\$ 228,288	\$ 1,641,158

CENTER JOINT UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2023

Center Joint Unified School 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, one continuation high school, and one comprehensive high school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Delrae Pope	President	2024
Nancy Anderson	Clerk	2026
Steve Bruno	Representative	2026
Howard Ballin	Member	2026
Adrianna Sammons	Member	2024

ADMINISTRATION

Scott Loehr
Superintendent

Lisa Coronado
Director of Fiscal Services

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2023

	<u>Second Period Report</u>	<u>Annual Report</u>
District		
Certificate Numbers	F661D85A	5BD8DA7D
Elementary:		
Transitional Kindergarten through Third	1,117	1,128
Fourth through Sixth	895	899
Seventh through Eighth	<u>536</u>	<u>539</u>
Subtotal Elementary	<u>2,548</u>	<u>2,566</u>
Secondary:		
Nine through Twelfth	<u>1,281</u>	<u>1,276</u>
Total District	<u><u>3,829</u></u>	<u><u>3,842</u></u>

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2023

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2022-23 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	54,530	180	In compliance
Grade 1	50,400	54,530	180	In compliance
Grade 2	50,400	54,530	180	In compliance
Grade 3	50,400	54,530	180	In compliance
Grade 4	54,000	54,530	180	In compliance
Grade 5	54,000	54,530	180	In compliance
Grade 6	54,000	54,530	180	In compliance
Grade 7	54,000	55,610	180	In compliance
Grade 8	54,000	55,610	180	In compliance
Grade 9	64,800	65,015	180	In compliance
Grade 10	64,800	65,015	180	In compliance
Grade 11	64,800	65,015	180	In compliance
Grade 12	64,800	65,015	180	In compliance

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Entity Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Expenditures
<u>United States Department of Agriculture - Passed through California</u>			
<u>Department of Education</u>			
Child Nutrition Cluster:			
10.555	Child Nutrition: School Programs - Child Nutrition Cluster	13391	\$ 1,839,914
10.555	Child Nutrition: Supply Chain Assistance Funds	15655	103,294
Subtotal Child Nutrition Cluster			<u>1,943,208</u>
<u>United States Department of Education - Passed through California</u>			
<u>Department of Rehabilitation</u>			
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	<u>94,085</u>
<u>United States Department of Education - passed through California</u>			
<u>Department of Education</u>			
Special Education (IDEA) Cluster:			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	940,335
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	15197	45,783
84.173	Special Ed: IDEA Preschool Grants	13430	35,647
84.173	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	15639	<u>14,052</u>
Subtotal Special Education (IDEA) Cluster			<u>1,035,817</u>
Title I Programs:			
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	1,695,167
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	<u>3,268</u>
Subtotal Title I Programs			<u>1,698,435</u>
84.365	Title III, English Learner Student Program	14346	148,511
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	297,215
84.196	ESEA: Education for Homeless Children and Youth	14332	49,833
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	91,336

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Entity Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Expenditures
<u>United States Department of Education - passed through California</u>			
<u>Department of Education (Continued)</u>			
	COVID-19: Education Stabilization Fund (ESF) Programs:		
84.425H	COVID-19-Elementary and Secondary School Emergency Relief II (ESSER II) Fund	15547	\$ 893,628
84.425	COVID-19- Elementary and Secondary School Emergency Relief III (ESSER III) Fund	10155	1,301,467
84.425	COVID-19-Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	15618	79,119
84.425	COVID-19-Expanded Learning Opportunities (ELO) Grant ESSER III State Reserve Emergency Needs	15620	130,358
84.425	COVID- 19-Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	15621	99,529
84.425	COVID- 19-American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program	15564	6,133
84.425	COVID-19-American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	15566	2,235
84.425	COVID- 19-Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	3,771,016
	Subtotal COVID-19: Education Stabilization Fund (ESF) Programs		6,283,485
	Total United States Department of Education		9,698,717
<u>United States Department of Health and Human Service - Passed through California Department of Education</u>			
93.596	Child Dev: Federal General (CCTR) and State Preschool (CSPP): Family Child Care Home (CFCC) - CCDF Cluster	13609	304,345
93.UNK	Child Care and Development Programs Administered by California Department of Social Services	10163	49,750
	Total United States Department of Health and Human Services		354,095
	Total Federal Programs		\$ 11,996,020

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

	Building <u>Fund</u>	Capital Facilities <u>Fund</u>
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2023	\$ 21,064,939	\$ 7,860,482
Requested transfer of expenditures from Building Fund to Capital Facilities Fund	<u>2,736,751</u>	<u>(2,736,751)</u>
Audited Ending Fund Balances, June 30, 2023	<u>\$ 23,801,690</u>	<u>\$ 5,123,731</u>

There were no audit adjustments proposed to any other funds of the District.

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2023
(UNAUDITED)

	(Adopted Budget) <u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 81,321,917	\$ 81,676,430	\$ 67,560,044	\$ 58,705,772
Expenditures	71,134,565	71,249,912	63,916,121	53,118,147
Other Uses and Transfers	(239,166)	-	-	200,480
Total outgo	<u>70,895,399</u>	<u>71,249,912</u>	<u>63,916,121</u>	<u>53,318,627</u>
Change in fund balance	<u>\$ 10,426,518</u>	<u>\$ 10,426,518</u>	<u>\$ 3,643,923</u>	<u>\$ 5,387,145</u>
Ending fund balance	<u>\$ 42,831,720</u>	<u>\$ 32,405,202</u>	<u>\$ 21,978,684</u>	<u>\$ 18,334,761</u>
Available reserves	<u>\$ 9,319,387</u>	<u>\$ 9,782,606</u>	<u>\$ 7,348,878</u>	<u>\$ 11,840,173</u>
Designated for economic uncertainties	<u>\$ 4,268,075</u>	<u>\$ 1,735,999</u>	<u>\$ 1,914,628</u>	<u>\$ 1,591,916</u>
Undesignated fund balance	<u>\$ 5,051,312</u>	<u>\$ 8,046,607</u>	<u>\$ 5,434,250</u>	<u>\$ 10,248,257</u>
Available reserves as percentages of total outgo	<u>13.15%</u>	<u>13.73%</u>	<u>11.50%</u>	<u>22.21%</u>
Total long-term liabilities	<u>\$ 160,627,274</u>	<u>\$ 165,806,237</u>	<u>\$ 138,657,396</u>	<u>\$ 133,161,924</u>
Average daily attendance at P-2	<u>3,923</u>	<u>3,829</u>	<u>3,606</u>	<u>4,026</u>

The General Fund fund balance has increased by \$19,457,586 over the past three years. The District projects an increase of \$10,426,518 for the fiscal year ending 2023-2024. For a district this size, the State of California recommends available reserves of at least three percent of total General Fund expenditures, transfers out and other uses be maintained. The District has met this requirement.

The District has incurred operating surpluses in the past three years and anticipates an operating surplus during the 2023-2024 fiscal year.

Total long-term liabilities have increased by \$32,644,313 over the past two years.

Average daily attendance has decreased by 197 over the past two years. The District anticipates an increase of 94 ADA for the fiscal year ended 2023-2024.

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2023

Charter Schools Chartered by District

Included in District
Financial Statements, or
Separate Report

There are currently no charter schools in this District.

See accompanying notes to supplementary information.

CENTER JOINT UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

NOTE 1 – PURPOSE OF SCHEDULES

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

Schedule of Instructional Time: 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 instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditures of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of the District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed on the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides trend information on District's financial condition over the past three years and its anticipated condition for the 2023-2024 fiscal year.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 – EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14503 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2023, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Center Joint Unified School District
Antelope, California

Report on Compliance***Qualified Opinion on State Compliance***

We have audited Center Joint Unified School District's (the District) compliance with the requirements specified in the State of California *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, except for the noncompliance described in the Basis of Qualified Opinion paragraph, the District complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Qualified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on State Laws and Regulations

As described in findings 2023-001 and 2023-002 in the accompanying Schedule of Audit Findings and Questioned Costs, the District did not comply with the requirements regarding Teacher Certification and Misassignments and Classroom Teacher Salaries. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to the state laws and regulations referred to above.

(Continued)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Yes
E. Continuation Education	Yes
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes

(Continued)

M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	N/A, see below
O. K-3 Grade Span Adjustment	Yes
P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	N/A, see below
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	Yes
UU. Independent Study Certification for ADA Loss Mitigation	Yes

School Districts, County Offices of Education, and Charter Schools:

T. California Clean Energy Jobs Act	N/A, see below
U. After/Before School Education and Safety Program	N/A, see below
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	N/A, see below
Z. Immunizations	N/A, see below
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ. Career Technical Education Incentive Grant	Yes
EZ. Transitional Kindergarten	Yes

Charter Schools:

AA. Attendance	N/A, see below
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	N/A, see below
DD. Determination of Funding for Nonclassroom-Based Instruction	N/A, see below
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The District did not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

The District did not offer Juvenile Court Schools; therefore, we did not perform any procedures related to this program.

The District did not offer Middle or Early College Programs; therefore, we did not perform any procedures related to this program.

The District did not offer Apprenticeship: Related and Supplemental Instruction, therefore we did not perform any procedures related to Apprenticeship: Related and Supplemental Instruction.

The District is not reported as a District of Choice per the California Department of Education; therefore, we did not perform any procedures related to District of Choice.

The District did not receive or spend any funds related to California Clean Energy Jobs in the current year, therefore we did not perform any procedures related to this program.

The District did not offer an After/Before School Education and Safety Program during the current year; therefore, we did not perform any procedures related to this program.

The District did not offer an Independent Study – Course Based program; therefore, we did not perform any procedures related to this program.

The District did not have any school sites listed on the CDE immunizations listing; therefore, we did not perform any procedures related to this program.

The District did not spend any funds related to Expanded Learning Opportunities Grant (ELO-G) in the current year, therefore we did not perform any procedures related to this program.

The District does not operate a Charter School; therefore, we did not perform any procedures related to Charter Schools.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matter

Government Auditing Standards require the auditor to perform limited procedures on the District's response to the noncompliance findings identified in an audit and disclosed in the accompanying Schedule of Audit Findings and Question Costs. The District's responses were not subjected to the auditing procedures applied in the audit of the state compliance and accordingly we express no opinion on them.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 and 2023-002 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
December 1, 2023

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

Board of Trustees
Center Joint Unified School District
Antelope, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Center Joint Unified School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Center Joint Unified School District's basic financial statements, and have issued our report thereon dated December 1, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center Joint Unified School District's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Crowe LLP
Crowe LLP

Sacramento, California
December 1, 2023

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

Board of Trustees
Center Joint Unified School District
Antelope, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Center Joint Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Center Joint Unified School District's major federal programs for the year ended June 30, 2023. Center Joint Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Center Joint Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Center Joint Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Center Joint Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Center Joint Unified School District's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Center Joint Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Center Joint Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Center Joint Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Center Joint Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Center Joint Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Crowe LLP
Crowe LLP

Sacramento, California
December 1, 2023

FINDINGS AND RECOMMENDATIONS

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> None reported

Noncompliance material to financial statements noted? _____ Yes _____ X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ <u>X</u> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ <u>X</u> None reported

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

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

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173, 84.027A 84.425, 84.425H	Special Education Cluster COVID-19: Education Stabilization Fund (ESF) Programs
10.555	Child Nutrition Cluster

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

Auditee qualified as low-risk auditee? _____ Yes _____ X No

STATE AWARDS

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

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION IV – STATE AWARD FINDINGS AND QUESTIONED COSTS

2023-001 – STATE COMPLIANCE – TEACHER CERTIFICATION AND MISASSIGNMENTS (71000) – MATERIAL WEAKNESS

Criteria: Teachers must possess a valid certificate document pursuant to education code 45037.

Condition: One teacher did not possess a valid certification document for 150 schools days of the year.

Effect: The District is out of compliance with state requirements for Teacher Certification and Misassignment.

Cause: Teacher did not possess valid certification documents for all days they worked during the school year.

Fiscal Impact: The effect of this finding is a financial penalty of \$190,434.

Recommendation: The District should ensure teachers have proper certifications throughout the school year for all days worked.

Views of Responsible Officials and Planned Corrective Action: The District has trained and assigned compliance monitoring roles to Human Resource staff to ensure substitutes possess valid certification when placed in work assignments.

2023-002 – STATE COMPLIANCE – CLASSROOM TEACHER SALARIES (61000) – MATERIAL WEAKNESS

Criteria: The District's expenditures related to classroom teacher salaries during the audit year are required to meet or exceed 55% of the total current expense of education in the District's General Fund, as required by education code section 41372.

Condition: The District's total current expense of education in the General Fund for the audit year was calculated to be \$61,492,612 and classroom teacher salaries totaled \$33,295,588. The ratio of classroom teacher salaries to the current expense of education is calculated as 54%, which is deficient by 1%, or \$525,349 from the requirement of 55%.

Effect: The District is out of compliance with state requirements for Classroom Teacher Salaries.

Cause: The District did not establish adequate internal controls to ensure that total expenditures for classroom teacher salaries exceeded the minimum required percentage.

Fiscal Impact: Not determined.

Recommendation: The District should implement necessary internal controls to ensure that classroom teacher salaries exceed the minimum required percentage of current expense of education in the General Fund.

Views of Responsible Officials and Planned Corrective Action: The District will work to implement necessary internal controls to ensure that classroom teacher salaries exceed the minimum required percentage of current expense of education in the General Fund.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

CENTER JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2023

No matters were reported.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT
Antelope, California

MEASURE N GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Center Joint Unified School District
Antelope, California

We have conducted a performance audit of the Center Joint Unified School District (the "District") Measure N General Obligation Bond funds for the year ended June 30, 2023.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure N General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Center Joint Unified School District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Center Joint Unified School District to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, Center Joint Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2023 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.



Crowe LLP

Sacramento, California
December 1, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

CENTER JOINT UNIFIED SCHOOL DISTRICT, MEASURE N GENERAL OBLIGATION BONDS

By approval of the proposition by at least 55% of the registered voters voting on the proposition at an election held on November 4, 2008, the Center Joint Unified School District shall be authorized to issue and sell bonds of up to \$500 million in aggregate principal amount. The summarized text of the ballot language was as follows:

"To acquire, construct, and improve school facilities, including building new schools and classrooms to reduce student overcrowding, improving existing schools for greater energy efficiency and increased access to computers and technology, and qualify the District for approximately \$250,000,000 in State funds, shall the District issue up to \$500,000,000 in bonds at legal interest rates, with a citizens' oversight committee, annual audits, no money for administrator salaries, and provided funds cannot be transferred to the State?"

All bond expenditures are subject to review by a Citizens' Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

The financial activity related to the Measure N General Obligation Bonds is recorded in Fund 21 (Building Fund) in the District's audited financial statements for the year ended June 30, 2023.

On July 2, 2020, the District issued General Obligation Bonds, Election of 2008, Series 2020A totaling \$12,150,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District.

On December 1, 2021, the District issued General Obligation Bonds, Election of 2008, Series 2021B totaling \$43,000,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 3.0% to 4.0% and are scheduled to mature through August 2051.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION

CENTER JOINT UNIFIED SCHOOL DISTRICT, MEASURE N GENERAL OBLIGATION BONDS
(Continued)

On December 22, 2022, the District issued General Obligation Bonds, Election of 2008, Series 2022C totaling \$12,435,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 4.0% to 5.0% and are scheduled to mature through August 2046.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION
For the Fiscal Year Ended June 30, 2023

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure N General Obligation Bond funds for the year ended June 30, 2023 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure N General Obligation Bond project expenditures for the year ended June 30, 2023 (the "List"). A total of \$27,604,482 in expenditures from July 1, 2022 through June 30, 2023 were identified.

METHODOLOGY

We performed the following procedures to the List of Measure N General Obligation Bond project expenditures for the year ended June 30, 2023:

- Verified the mathematical accuracy of the List.
- Reconciled the List to total bond expenditures as reported by the District in the District's audited financial statements for the year ended June 30, 2023, presented as the Building Fund.
- Selected a sample of 15 expenditures totaling \$23,559,943. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented 85% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects.

CONCLUSION

The results of our procedures indicated that, in all significant respects, Center Joint Unified School District expended Measure N General Obligation Bond funds for the year ended June 30, 2023 only for the specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT
Antelope, California

MEASURE N GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Center Joint Unified School District
Antelope, California

Report on the Audit of the Financial Statements***Opinion***

We have audited the financial statements of the Measure N General Obligation Bonds (the "Bonds") activity of Center Joint Unified School District (the "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Measure N General Obligation Bonds activity, of Center Joint Unified School District, as of June 30, 2023, and the respective changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Center Joint Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the financial activity and balances of the Measure N General Obligation Bonds activity and do not purport to, and do not, present fairly the financial position of Center Joint Unified School District, as of June 30, 2023, and the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

(Continued)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center Joint Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for the Bonds activity. The purpose of that report is solely 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 effectiveness of the District's internal control over financial reporting or on compliance for the Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance for the Bonds activity.

Crowe LLP

Crowe LLP

Sacramento, California
December 1, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2023

ASSETS

Cash and cash equivalents (Note 2)	\$ 21,122,034
Accounts receivable	409,553
Due from the District	<u>2,736,751</u>
 Total assets	 <u>\$ 24,268,338</u>

LIABILITIES AND FUND BALANCE

Accounts payable	\$ <u>466,648</u>
 Fund balance – restricted (Note 3)	 23,801,690
 Total liabilities and fund balance	 <u>\$ 24,268,338</u>

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For the Year Ended June 30, 2023

Revenues:	
Interest	\$ <u>536,742</u>
Expenditures:	
Current:	
Books and supplies	991,332
Contract services	513,747
Capital outlay	<u>26,099,403</u>
Total expenditures	<u>27,604,482</u>
Deficiency of revenues under expenditures	(27,067,740)
Other financing sources (uses):	
Proceeds from issuance of debt	12,435,000
Debt issuance premium	103,612
Other financing uses	<u>(131,148)</u>
Total other financing sources	<u>12,407,464</u>
Net change in fund balance	(14,660,276)
Fund balance, July 1, 2022	<u>38,461,966</u>
Fund balance, June 30, 2023	<u>\$ 23,801,690</u>

See accompanying notes to financial statements.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Center Joint Unified School District (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure N Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure N General Obligation Bonds, only. The activities of the Measure N General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of the District as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Board of Trustees 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 Board of Trustees satisfied these requirements.

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 as of June 30.

Cash and Cash Equivalents: For the purpose of the financial statements, cash equivalents are defined as financial instruments with an original maturity of three months or less. Funds invested in the Sacramento County Treasury are considered cash equivalents.

Accounts Receivable: Accounts receivable are made up of amounts due from state and local agencies. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2023.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 – CASH AND INVESTMENTS

Cash and cash equivalents at June 30, 2023 consisted of the following:

Cash in County Treasury	\$ 12,583,288
Cash with Fiscal Agent	<u>8,538,746</u>
Total	<u>\$ 21,122,034</u>

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Sacramento County Treasurer's Pooled Investment Fund. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited monthly into participating funds. Any investment losses are proportionately shared by all funds in the pool. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the Pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required. In accordance with applicable state laws, the Sacramento County Treasury may invest in derivative securities with the State of California. However, at June 30, 2023 the Sacramento County Treasurer has represented that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their fund with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are 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. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the District had no concentration of credit risk.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – FUND BALANCE CLASSIFICATION

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure N General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. The fund balance for Measure N is restricted for expenditures allowable under the bond authorization.

NOTE 4 – PURPOSE OF BOND ISSUANCE

Bond Authorization: By approval of the proposition by at least 55% of the registered voters voting on the proposition at an election held on November 4, 2008, the Center Joint Unified School District shall be authorized to issue and sell bonds of up to \$500 million in aggregate principal amount. The summarized text of the ballot language was as follows:

Purpose of Bonds: The proceeds of the Bonds may be used:

"To acquire, construct, and improve school facilities, including building new schools and classrooms to reduce student overcrowding, improving existing schools for greater energy efficiency and increased access to computers and technology, and qualify the District for approximately \$250,000,000 in State funds, shall the District issue up to \$500,000,000 in bonds at legal interest rates, with a citizens' oversight committee, annual audits, no money for administrator salaries, and provided funds cannot be transferred to the State?"

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

Bond Project List: The Bond Project List, which is an integral part of the proposition, lists the specific projects the District proposes to finance with proceeds of the bonds. Listed repairs, rehabilitation projects and upgrades will be completed as needed at individual campuses. Each project is assumed to include its share of costs of the election and bond issuance, architectural, engineering and similar planning costs, construction management and customary contingency for unforeseen design and construction costs. The final cost of each project will be determined as plans are finalized, construction bids are awarded and projects are completed. In addition, certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Therefore, the Board of Trustees cannot guarantee that the bonds will provide sufficient funds to allow completion of all listed projects.

(Continued)

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Sacramento County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. 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 payment of interest and redemption of principal of the bonds issued by the District.

On July 2, 2020, the District issued General Obligation Bonds, Election of 2008, Series 2020A totaling \$12,150,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District.

On December 1, 2021, the District issued General Obligation Bonds, Election of 2008, Series 2021B totaling \$43,000,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 3.0% to 4.0% and are scheduled to mature through August 2051.

On December 22, 2022, the District issued General Obligation Bonds, Election of 2008, Series 2022C totaling \$12,435,000. The bonds were issued to finance the construction, acquisition, furnishing and equipping District facilities. The bonds bear interest rates from 4.0% to 5.0% and are scheduled to mature through August 2046.

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

Board of Trustees
Center Joint Unified School District
Antelope, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure N General Obligation Bonds (the "Bonds") activity of Center Joint Unified School District (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's Measure N General Obligation Bonds activity financial statements, and have issued our report thereon dated December 1, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center Joint Unified School District's internal control over Measure N General Obligation Bonds activity financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Center Joint Unified School District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Crowe LLP

Sacramento, California
December 1, 2023

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS
For the Year Ended June 30, 2023

No matters were reported.

CENTER JOINT UNIFIED SCHOOL DISTRICT
MEASURE N GENERAL OBLIGATION BONDS
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2023

No matters were reported.

Agenda Item: XIV-B



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Lisa Coronado, Director of Fiscal Services

Initials:

LC

SUBJECT: First Interim Report for Fiscal Year 2023-24

☒ **Action Item**

☐ **Information Item**

Attached Pages 170

BACKGROUND:

Lisa Coronado, Director of Fiscal Services, is presenting the 2023-24 First Interim Report for approval. This report is based on all known budget guidelines set forth by the Fiscal Crisis and Management Team, School Services of California, the Legislative Analyst's Office, and the adopted State Budget. The expenditure and revenue activity covers the period of July 1, 2023 through October 31, 2023.

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees approve the 2023-24 First Interim Report as presented.

Agenda Item: XIV-B

Center Joint Unified School District
2023-24 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2023
Presented December 20, 2023

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

2023-24 First Interim Report Key Budget Guidance

Governor Gavin Newsom signed an on-time budget in June. Subsequently, the state legislature adopted Senate Bill (SB) 141, which introduces small changes to the budget. The most significant of these changes include:

- Language was added to address emergency closure situations for the Expanded Learning Opportunities Program.
- Language was added to clarify that the new early enrollment Transitional Kindergarten (TK) classroom enrollment and the adult-to-student thresholds are specific to individual classrooms, rather than averaged across each school site like the other TK requirements.

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The 2022-23 State Budget established the Arts, Music and Instructional Materials Discretionary Block Grant, initially totaling \$3.6 billion in one-time funds. This grant was designed to provide LEAs with funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and the development of diverse and culturally relevant book collections.

However, the 2023-24 State Budget reduced this amount by \$200 million, or approximately 6% of the original grant amount. The first 50% of the original grant amount was distributed to LEAs in November 2022, while the remaining funds, reduced to account for the \$200 million budget cut, were distributed to LEAs in October 2023.

Learning Recovery Emergency Block Grant

The 2022-23 State Budget also established the Learning Recovery Emergency Block Grant, initially totaling \$7.9 billion in one-time funds. It is designed to support academic learning recovery and the social and emotional well-being of staff and students. This funding is designated to be spent through the 2027-28 fiscal year. However, the 2023-24 State Budget reduced the funding for the Learning Recovery Emergency Block Grant by \$1.1 billion, which amounts to approximately a 14% reduction in the 2022-23 fiscal year. That said, the legislature intends to restore these funds, beginning in the 2025-26 fiscal year, with an annual increase of \$378.7 million through the 2027-28 fiscal year.

In the 2022-23 fiscal year, LEAs received the full apportionment for the Learning Recovery Emergency Block Grant. To recover the reduction in funds, the CDE will reduce most LEAs' principal apportionment in the 2023-24 fiscal year. However, in rare cases where reducing the principal apportionment is not a viable option, the CDE may bill an LEA for the amount to be returned.

Transitional Kindergarten

The 2023-24 State Budget made significant changes to TK staffing requirements:

- Beginning in 2023-24, any LEA that chooses to enroll children in TK who meet the definition of "early enrollment children" (those whose fourth birthday falls between June 3 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.
- Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While the legislature intends to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to incorporate into their 2023-24 First Interim Reports for multiyear projections are listed below and are based on the latest information available.

Planning Factor	2023-24	2024-25	2025-26
LCFF/SpEd Cost of Living Adjustment (COLA)	8.22%	1.27% (1)	3.29%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Prop. 20 per ADA	\$72	\$72	\$72
Universal TK/LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044	\$3,164	\$3,268
Mandated Block Grant for Districts			
K-8 per ADA	\$37.63 (2)	\$39.30	\$40.59
9-12 per ADA	\$72.49 (2)	\$75.71	\$78.20
Minimum Wage (Effective January 1)	\$16.00	\$16.50	\$16.90

1. Five out of the eight data points used to calculate the statutory COLA indicate that it will be lower than the original projection of 3.94%. As a result, this projection uses the LAO projection of 1.27% COLA for the LCFF.

2. These rates reflect a reduction of 0.47% due to the appropriation for the program being insufficient to fully fund it.

2023-24 CJUSD Primary Budget Planning Factors

- Actual and Funded Average Daily Attendance (ADA) is estimated at 4246.29
 - Of this total, non-public schools account for 4.35 ADA.
 - COE operated schools account for 93.49.
 - Funded ADA is based on actual ADA for the first time in many years.
 - Funded ADA is 182.2 greater than the prior year.
- The District's estimated Unduplicated Pupil three-year rolling percentage for supplemental & concentration funding is estimated to be 64.73%. The single year Unduplicated Pupil percentage is projected to be 62.26% which is a decline of 0.65% compared to the prior year and a decline of 7.22% over the prior two years.

General Fund Unrestricted Revenue Components

Center Joint Unified School District receives funding for its general operations from various sources. A summary of the projected major unrestricted funding sources for 2023-24 is illustrated in the table:

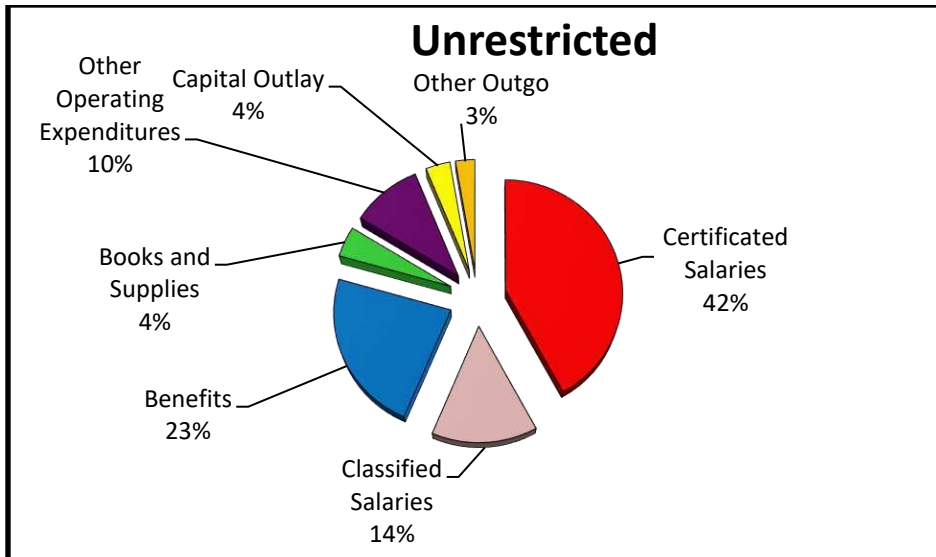
Description	Amount
Local Control Funding Formula	\$57,090,888
Federal Revenues	\$0
Other State Revenues	\$1,906,140
Other Local Revenues	\$834,720
TOTAL	\$59,831,748

Education Protection Account (EPA): Voters approved Proposition 30 on November 6, 2012 which created the Education Protection account. Requirements state that the EPA shall not be used for salaries or benefits of administrators or any other administrative costs. The EPA is included in the LCFF allocation listed in the table above. The total allocation amounts to an estimated \$10,335,648 and will be used to pay certificated employees' salaries and benefits.

General Fund Unrestricted Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits encompass approximately 79% of the District's proposed unrestricted budget in 2023-24.

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs

The budget includes the following major transfers of unrestricted resources to restricted programs:

Description	Amount
Restricted Maintenance Account	\$2,680,000
Special Education	\$11,322,261
TOTAL	\$14,002,261

General Fund Variances of 10% or More, Unrestricted and Restricted

The variances between the Adopted Budget and the First Interim Budget are below. An explanation is included for variances of 10% or more.

General Fund, Unrestricted/Restricted

Variance Analysis					
		2023-24			
Revenues	2023-24	First		%	
	Budget	Interim	\$ Variance	Variance	Explanation
LCFF Sources	54,403,722	57,090,888	2,687,166	4.94%	N/A
Federal	4,485,218	7,739,911	3,254,693	72.56%	Carried over funds from the prior year have been added to the budget. These funds are accounted for as revenue when expended. These funds will be depleted in this fiscal year.
State	8,107,142	9,024,046	916,904	11.31%	Carried over funds from the prior year have been added to the budget. These funds are accounted for as revenue when expended. These funds will be depleted in this fiscal year.
Local	3,045,826	3,474,835	429,009	14.09%	RS 9020 MediCal revenue adjusted due to increased reimbursement expected.
TOTAL	70,041,908	77,329,680	7,287,772	10.40%	
Expenditures	2023-24	First		%	
	Budget	Interim	\$ Variance	Variance	Explanation
Certificated Salaries	27,167,861	28,580,991	1,413,130	5.2%	
Classified Salaries	10,185,752	11,227,035	1,041,283	10.2%	Budgeted for potential salary increase. Agreement met/estimates calculated, but not yet paid.
Benefits	16,715,215	18,696,245	1,981,030	11.9%	Benefits increase estimated due to salary increases applied for certificated staff as well as estimates calculated, but not yet paid for classified.
Books and Supplies	4,176,558	5,412,474	1,235,916	29.6%	Carryover funds posted after budget adoption.
Services and Other Operating Expenditures	11,766,105	13,066,276	1,300,171	11.1%	Carryover funds posted after budget adoption.
Capital Outlay	512,531	3,119,643	2,607,112	508.7%	Carryover funds posted for one time 2023/2024 projects include: Board committed \$1 million for maintenance projects; NoCo HVAC repairs/replacements; \$380K for new school buses.
Other Outgo	953,500	1,336,378	382,878	40.16%	More pupils than were projected are placed in county-run schools.
Other Outgo – Indirect Costs	-137,680	-137,680	0	0.0%	N/A
TOTAL	71,339,842	81,301,361	9,961,519	14.0%	
Other Financing Sources					
Transfers In	0	0	0	0.0%	N/A
Transfers Out	0	0	0	0.0%	N/A
Sources	0	0	0	0.0%	N/A
Uses	0	0	0	0.0%	N/A
Contributions	0	0	0	0.0%	N/A
TOTAL	0	0	0	0.0%	N/A

Fund Summaries

Fund 11 - Adult Education: Center JUSD's Adult Education program was closed in December 2021. This fund will be closed when all accounts are reconciled.

Fund 12 - Child Development: Childcare services are provided by Catalyst Family Inc. State and federal revenue is received for the child care program. Local Revenue is generated by interest earned. The state and federal funds flow through to Catalyst. Most if not all the Catalyst contract is encumbered in the budget. Unspent funds are held in a reserve account.

Fund 13 - Nutrition Services: The Nutrition services fund is budgeted as a self-sustaining operation. Refer to the Fund 13 Multiyear Projection for revenue and expenditure details.

Fund 14 - Deferred Maintenance: Contributions are no longer made to this fund and the balance has been spent down to near zero. A small balance of less than \$200 remains which earns interest.

Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects: Fund 17 is used in conjunction with Fund 01 to reserve the Board's committed funds. The fund balance increases due to interest earned.

Fund 20 - Special Reserve Fund for Postemployment Benefits: This fund has been set up for Postemployment Benefits. \$469,994 is the June 30 projected ending fund balance. Beyond the balance in Fund 20, an additional approximately \$1.36 million is invested in the CalPERS Trust. Funds are added to Fund 20 or the CalPERS Trust when the general fund ending fund balance allows for the one-time transfer.

Fund 21 - Building (Bond) Fund: New bonds were sold in July 2020, December 2021, and December 2022 to be used to build Rex Fortune ES and Center HS's Career Technical Education (CTE) building projects and to modernize North Country ES, Oak Hill ES, and Center HS. The funds are held by the Country Treasury as cash or investments. Expenditure encumbrances associated with building projects are added to the budget as contracts are approved. The projected budget shows all funds will be expended this fiscal year because contracts are in place and funds are encumbered. However, the three modernization contracts will carry over into the next fiscal year.

Fund 25 - Capital Facilities Fund: New housing developments are bringing in developer fee revenue which is legally required to be used for the construction of school facilities necessitated by student population increases resulting from the developments. The developments are generating revenue that is added to the budget as it comes in. Expenditure encumbrances associated with building projects are added to the budget as contracts are approved. \$1.60 million will be used for six new classrooms as part of the North Country ES modernization project.

Fund 35 – County Schools Facilities Fund: The district will receive \$19.58 million in state funding this fiscal year for the North Country ES, Oak Hill ES, and Center HS modernization projects. The projected budget shows all funds will be expended this fiscal year because the contracts are in place and the funds are encumbered. However, the modernization contracts will carry over into the next fiscal year.

Projected Ending Fund Balances (includes nonspendable, restricted, and reserve for economic uncertainties):

	FUND	2023-24
01	GENERAL (UNRESTRICTED & RESTRICTED)	\$25,438,224
11	ADULT EDUCATION	\$0
12	CHILD DEVELOPMENT	\$52,191
13	CAFETERIA	\$1,093,604
14	DEFERRED MAINTENANCE	\$117
17	SPECIAL RESERVE	\$2,561,772
20	SPECIAL RESERVE - OPEB	\$469,994
21	BUILDING FUND	\$0
25	CAPITAL FACILITIES	\$3,330,418
35	SCHOOL FACILITIES	\$0
	TOTAL	\$32,946,319

CJUSD Multiyear Projection

The variances between the Adopted Budget and the First Interim Budget are below. An explanation is included for variances of 10% or more.

General Fund Unrestricted, Variance Analysis				
	% Change from 2023-24 to 2024-25	Explanation	% Change from 2024-25 to 2025- 26	Explanation
Revenues				
LCFF Sources	2.72%	Not needed.	6.05%	Not needed.
Federal	0%	Not needed.	0%	Not needed.
State	.44%	Not needed.	1.78%	Not needed.
Local	0%	Not needed.	0%	Not needed.
Other –Transfers in	0%	Not needed.	0%	Not needed.
Contributions	(2.33%)	Not needed.	7.51%	Not needed.
TOTAL	4.12%		5.35%	
Expenditures				
Certificated Salaries	7.42%	Not needed.	3.34%	Not needed.
Classified Salaries	4.21%	Not needed.	1.01%	Not needed.
Benefits	3.98%	Not needed.	1.71%	Not needed.
Books and Supplies	(8.26%)	Not needed.	2.49%	Not needed.
Services and Other Operating Expenditures	(.73%)	Not needed.	0%	Not needed.
Capital Outlay	(62.45%)	Board committed one-time expenditures were removed from the	(77.09%)	Board committed one-time expenditures were

			budget as were the budget for buses and miscellaneous one-time expenses.		removed from the budget.
Other Outgo		(6.22%)	Not needed.	0%	Not needed.
Other Outgo – Indirect Costs		(55.97%)	Pandemic-relief funds will be fully expended.	.62%	Not needed.
Other – Transfers out		0%	Not needed.	0%	Not needed.
TOTAL		2.71%		1.04%	

General Fund Restricted, Variance Analysis

Revenues	% Change from 2023-24 to 2024-25	Explanation	% Change from 2024-25 to 2025-26	Explanation
LCFF Sources	0%	Not needed.	0%	Not needed.
Federal	(61.15%)	Pandemic relief funds are accounted for when expended.	0%	Not needed.
State	(47.70%)	Pandemic relief funds are accounted for when expended.	.98%	Not needed.
Local	9.5%	Not needed.	.05%	Not needed.
Other – Transfers In	0%	Not needed.	0%	Not needed.
Contributions	(2.33%)	Not needed.	7.51%	Not needed.
TOTAL	(26.04%)		4.57%	
Expenditures				
Certificated Salaries	(4.85%)	Not needed.	1.41%	Not needed.
Classified Salaries	(3.96%)	Not needed.	.69%	Not needed.
Benefits	(11.54%)	Pandemic relief funded positions moved to unrestricted once all funds expended.	(8.27%)	Not needed.
Books and Supplies	(39.79%)	Pandemic relief funds are accounted for when expended.	(4.69%)	Not needed.
Services and Other Operating Expenditures	(22.66%)	Pandemic relief funds are accounted for when expended.	(.01%)	Not needed.
Capital Outlay	(72.68%)	Pandemic relief funds are accounted for when expended.	0%	Not needed.
Other Outgo	0%	Not needed.	0%	Not needed.
Other Outgo – Indirect Costs	(49.49%)	Pandemic relief funds are accounted for when expended.	.73%	Not needed.
TOTAL	(17.67%)	.	(1.84%)	

Estimated Unrestricted Ending Fund Balances (EFB) and Reserves

The District estimates that the General Fund (Fund 01) is projected to have a decrease of \$2.19 million in 2023-24. A decrease of \$1.55 million is projected for 2024-25. And, an EFB increase of \$484,930 is projected for 2025-26. The projections result in a total General Fund EFB of \$12.05 million at the end of 2025-26 including nonspendables and reserves.

From the EFB, Resolution #26/2021-22 commits funds for general maintenance and Supplemental/Concentration Grant expenses.

Based on current revenue and expenditure projections, along with existing ending fund balance, the District is able to meet its minimum economic uncertainty reserve of 3% and the additional Board Resolution #8/2022-23 reserve of 3% totaling 6%.

Illustrated below are the components of the estimated ending Unrestricted General Fund (Fund 01) and Special Reserve (Fund 17) balance:

Description	2023-24	2024-25	2025-26
Nonspendable Reserves	\$55,971	\$55,971	\$55,971
State Reserve for Economic Uncertainties (REU) - 3%	\$2,440,000	\$2,301,000	\$2,301,000
Committed			
Resolution #26/2021-22	\$6,040,995	\$6,040,995	\$6,040,995
Resolution #8/2022-23	\$2,440,000	\$2,440,000	\$2,440,000
Amount Above (Below) REU	\$4,705,596	\$3,371,485	\$3,936,414
Total - Estimated Ending Fund Balance	\$15,682,562	\$14,209,451	\$14,774,380

Substantiation of Need for EFB in Excess of Minimum Recommended Reserves: The disclosure of an available assigned and unassigned ending fund balance that exceeds the 3% minimum reserve level is required by Education Code Section 42127(a)(2)(B). The reserve level can be found on the Multi-year Projection (Form MYP) Unrestricted/Restricted page. The reserve also includes funds available in Fund 17, a special reserve fund for noncapital outlay.

The table below details CJUSD's substantiated needs:

Unassigned/Unappropriated Fund Balances		
Form	Fund	2023-24 Budget
01	General Fund	\$2,143,824
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,561,772
Total Assigned and Unassigned Ending Fund Balances		\$4,705,596
Substantiation of Need		Amount
Fund	Descriptions	
01	TK-12 ELA adoption. These materials end the seven year cycle after the 23-24 school year.	\$995,596
01/17	Set aside for potential increased special education costs. These costs increased 26% or \$3.00 million from 21-22 to 22-23.	\$2,500,000
17	Set aside for a possible reduced COLA in 2025-26 from 3.29% to 1.27% which is the LAO's 2024-25 estimate.	\$1,210,000
Total of Substantiated Needs		\$4,705,596
Remaining Unsubstantiated Balance		(\$0)

Cash Flow

For the budget year, cash flow will remain positive for all months.

Status of Labor Negotiations

Labor negotiations for 2023-24 and 2024-25 have been settled and have been included in the budget.

Annual Audit for Fiscal Year 2022-23

Two material weaknesses were identified by the annual audit for fiscal year 2022-23 and will be applied in the Second Interim Report. The first area related to teacher certification and misassignments. One substitute teacher remained in the same classroom beyond the thirty-days allowed. The District has trained and assigned compliance monitoring roles to Human Resources staff to ensure substitutes possess valid certification when placed in work assignments. The financial penalty is \$190,434.

The second material weakness related to classroom teacher salaries. These salaries must be at least 55% of the total expense of education. The district's ratio was calculated at 54% which is deficient by 1% or \$525,349. This deficiency amount must be added to the 55% requirement for the 2023-24 fiscal year. It is projected that the salary increase implemented in 2023-24 will allow the district to meet the requirement.

Conclusion

The current projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Center Joint Unified School District certifies that its financial condition is positive.

CENTER JOINT USD

2023-24 First Interim Budget Report

Presented to the Board of Trustees

December 20, 2023

By Lisa Coronado, Director of Fiscal Services



FIRST INTERIM REPORT

The first interim report is due December 15 and reports on financial activity from July 1 through October 31. The report includes the following information:

- Budget comparison between the most recent board-adopted budget and the budget on October 31
- Three-year budget projection
- Cash Flow report
- Average Daily Attendance report
- Maintenance of Effort reports
- Indirect Cost report
- Lottery report
- Criteria and Standards assumptions
- Certification



CALIFORNIA BUDGET OUTLOOK

On December 1, the Legislative Analyst's Office released revised information about California's "Big 3" revenue sources (personal income tax, sales tax, and corporate tax).

ASSUMPTIONS WERE OFF

22-23 estimates are \$26 billion below the Budget Act projections. Across 2022-2025, the LAO estimates a \$58 billion shortfall.

BUDGET DEFICIT

22-23 was the first budget deficit of Newsom's tenure. The deficit was addressed through spending delays and shifts. The administration will likely need to consider even more drastic solutions for 24-25.

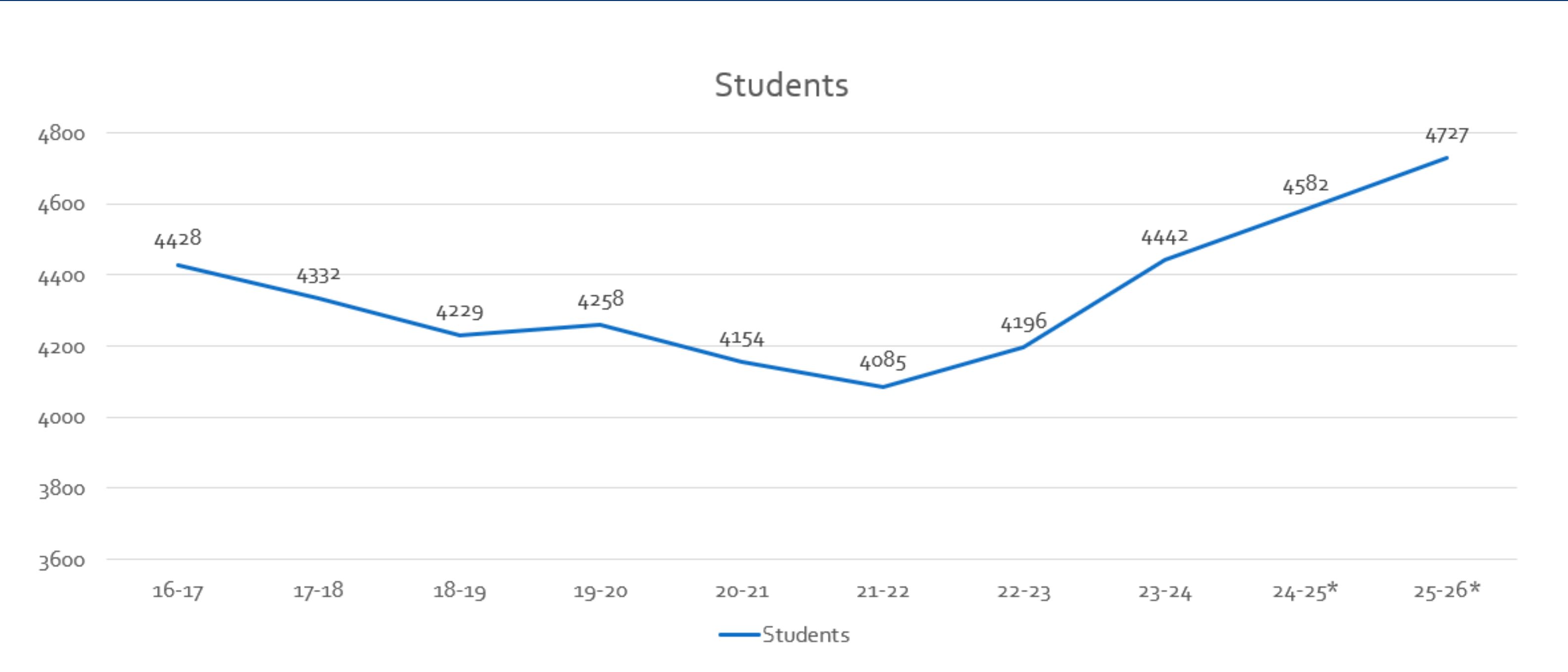
RESERVES

CA's reserves are strong. There is almost \$11 billion available to protect core programs. Expect intense negotiations to utilize the reserves to keep education funding stable.

COST-OF-LIVING ADJUSTMENT

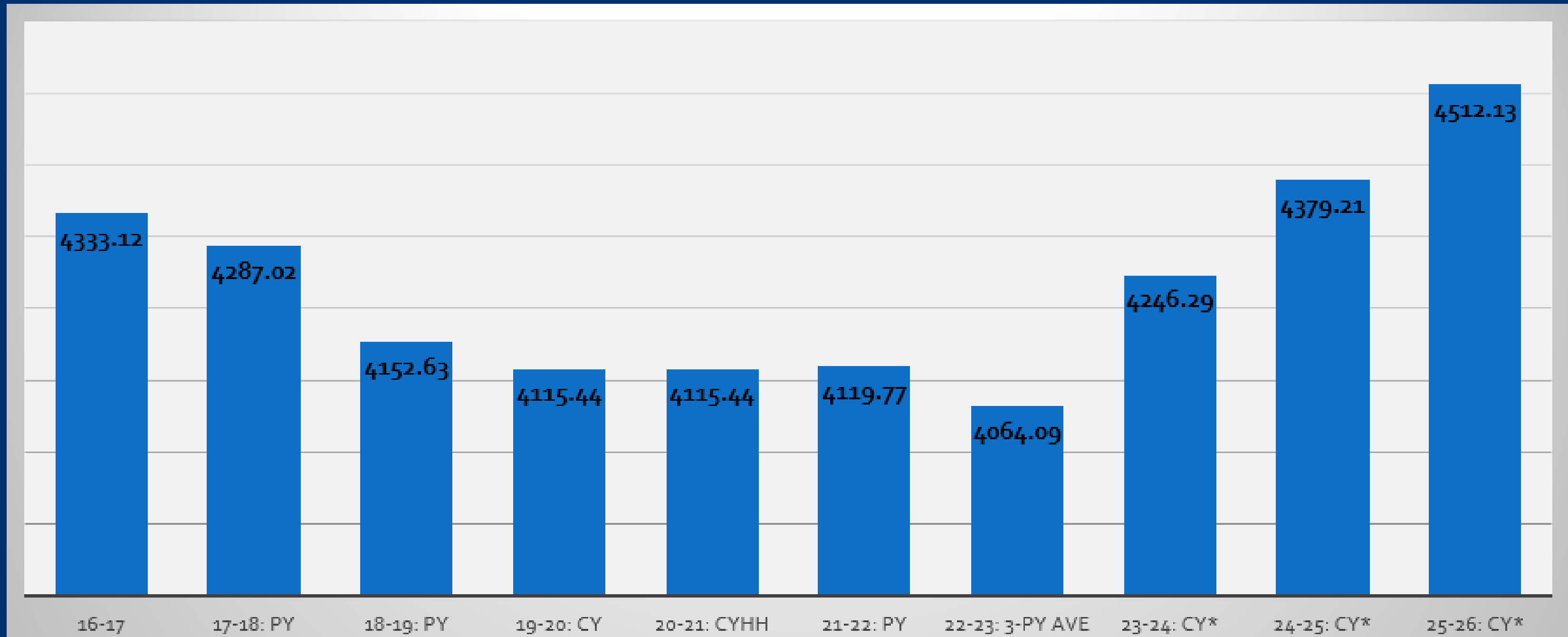
The Budget Act projected 24-25 COLA of 3.94% has been revised down by the LAO to 1.27%.

DISTRICT ENROLLMENT ON CENSUS DAY (OCT)



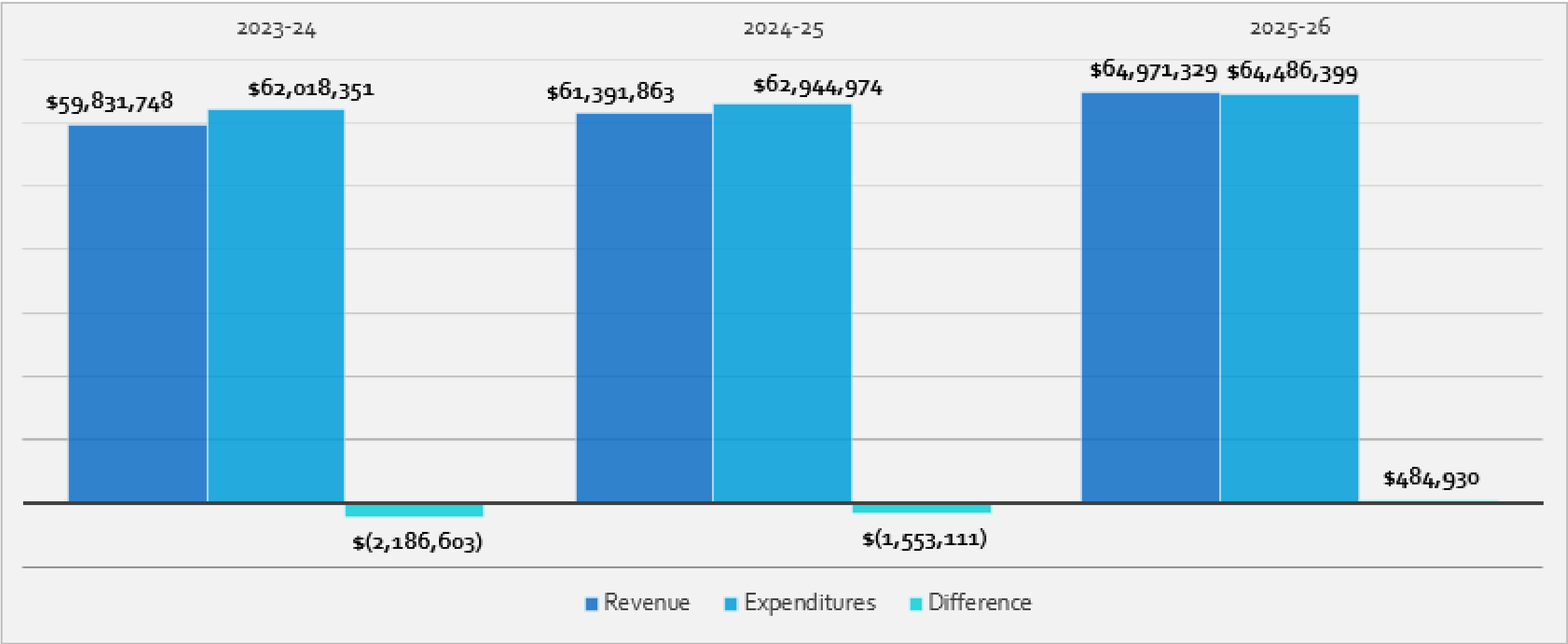
FUNDED AVERAGE DAILY ATTENDANCE (ADA)

INCLUDES COUNTY OFFICE ADA

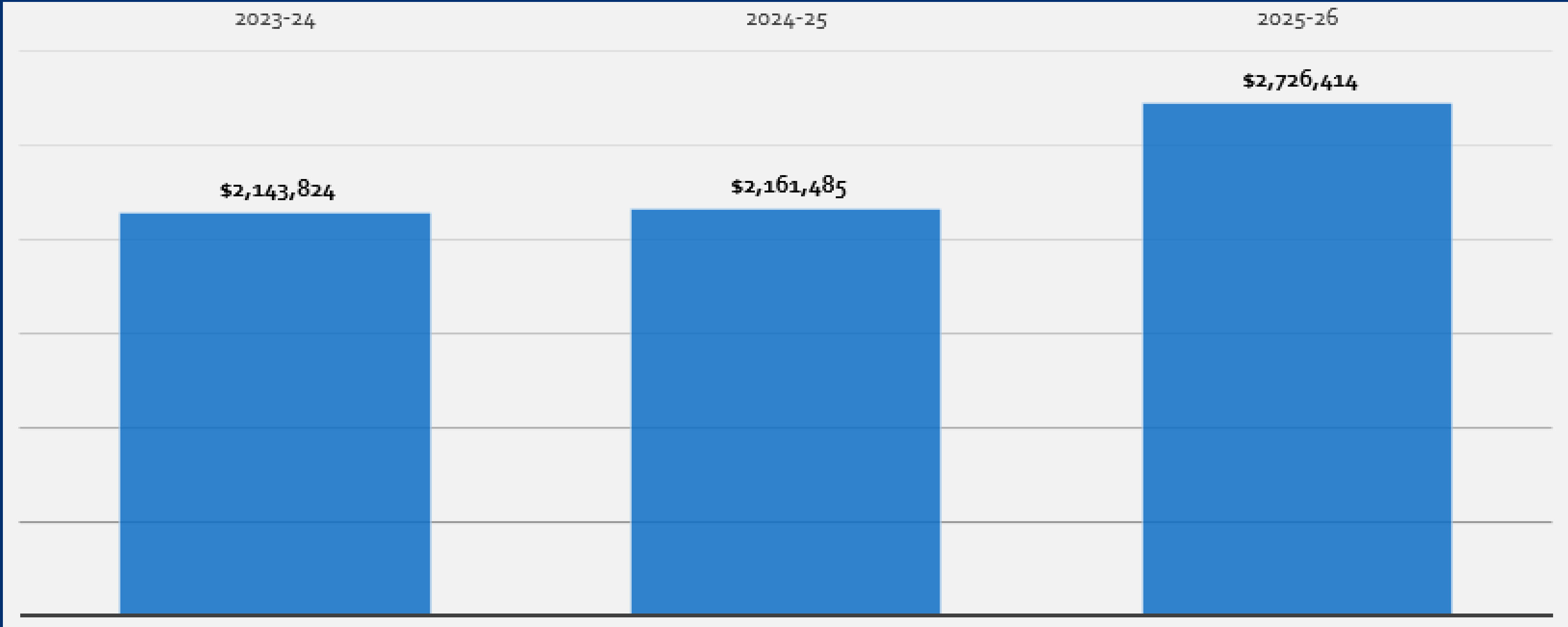


TOTAL UNRESTRICTED REVENUE VS. EXPENDITURES AND OTHER FINANCIAL SOURCES/USES

Total Unrestricted Revenue vs. Expenditures & Other Financial Sources/Uses



GF UNASSIGNED/UNAPPROPRIATED ENDING FUND BALANCE



ONE-TIME FUNDING USED FOR SALARIES

- Pandemic-Relief Funding
 - Teacher on Special Assignment, CHS Assistant Principal, Maintenance Supervisor, Intervention Aides, Health Assistant, Student and Family Support Assistant
 - Expires June 2024
- Educator Effectiveness
 - Elementary PE Teachers
 - Expires June 2026
- Art, Music, and Instructional Materials Discretionary Block Grant
 - VAPA Teachers
 - Expires June 2026
- A-G Access Grant
 - CHS Intervention Counselor
 - Expires June 2026
- Learning Recovery Emergency Block Grant
 - Intervention Teachers, Social Workers/Counselors
 - Expires June 2028

~ Funding may be expended before the expiration date.



AUDIT: CLASSROOM TEACHER SALARIES

The district's expenditures related to classroom teacher salaries are required to meet or exceed 55% of the total current expense of education in the district's general fund, as required by Education Code 41372.

2022-23 EXPENSE

54 %



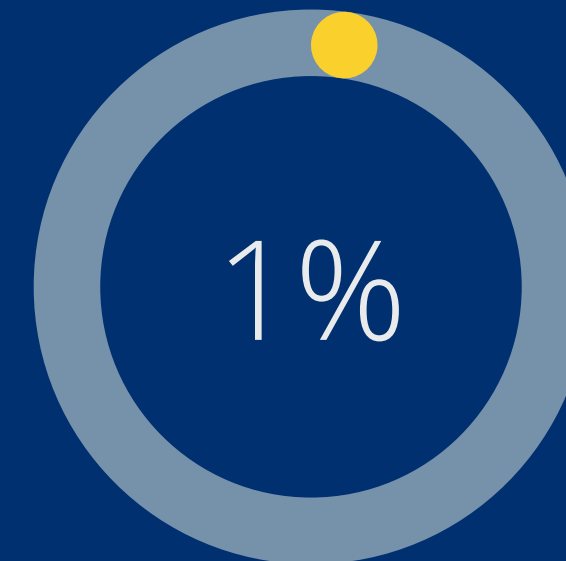
2022-23 REQUIREMENT

55 %



COST TO BE APPLIED ABOVE 55% IN 2023-24

\$525,349



DEFICIENCY

AUDIT: TEACHER CERTIFICATION AND MISASSIGNMENTS

A yellow hexagonal graphic with a thick yellow border, containing the text 'FINANCIAL PENALTY' and '\$190,434' in white.

**FINANCIAL
PENALTY**

\$190,434

In 2022-23, substitute teachers were permitted to remain in the same classroom for no more than thirty days. One substitute teacher remained in the same classroom beyond this restriction.

The permit has increased to sixty days in 2023-24.

CENTER JOINT UNIFIED SCHOOL DISTRICT

THE CENTER COMMITMENT



Making a Positive Difference in All That We Do



THANK YOU

Lisa Coronado
Director of Fiscal Services
coronado@centerusd.org



2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	54,403,722.00	54,403,722.00	11,674,054.09	57,090,888.00	2,687,166.00	4.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,754,856.00	1,754,856.00	243,276.00	1,906,140.00	151,284.00	8.6%
4) Other Local Revenue		8600-8799	615,980.00	615,980.00	273,904.18	834,719.92	218,739.92	35.5%
5) TOTAL, REVENUES			56,774,558.00	56,774,558.00	12,191,234.27	59,831,747.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,460,516.00	19,460,516.00	5,937,075.99	20,479,179.38	(1,018,663.38)	-5.2%
2) Classified Salaries		2000-2999	6,338,015.00	6,338,015.00	1,841,999.61	6,953,489.71	(615,474.71)	-9.7%
3) Employee Benefits		3000-3999	9,767,444.00	9,767,444.00	2,523,723.85	11,200,688.50	(1,433,244.50)	-14.7%
4) Books and Supplies		4000-4999	1,976,730.00	1,976,730.00	585,358.28	2,117,796.58	(141,066.58)	-7.1%
5) Services and Other Operating Expenditures		5000-5999	4,241,375.00	4,241,375.00	1,674,897.70	4,894,804.66	(653,429.66)	-15.4%
6) Capital Outlay		6000-6999	241,531.00	241,531.00	388,023.63	1,695,930.75	(1,454,399.75)	-602.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	950,000.00	950,000.00	349,620.00	1,332,878.00	(382,878.00)	-40.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(756,618.00)	(756,618.00)	0.00	(658,677.81)	(97,940.19)	12.9%
9) TOTAL, EXPENDITURES			42,218,993.00	42,218,993.00	13,300,699.06	48,016,089.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,555,565.00	14,555,565.00	(1,109,464.79)	11,815,658.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,010,786.00)	(14,010,786.00)	0.00	(14,002,261.24)	8,524.76	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,010,786.00)	(14,010,786.00)	0.00	(14,002,261.24)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			544,779.00	544,779.00	(1,109,464.79)	(2,186,603.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,307,392.93	15,307,392.93		15,307,392.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,307,392.93	15,307,392.93		15,307,392.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,307,392.93	15,307,392.93		15,307,392.93		
2) Ending Balance, June 30 (E + F1e)			15,852,171.93	15,852,171.93		13,120,789.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	33,715.33	33,715.33		30,970.71		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,737,271.00	7,737,271.00		8,480,995.00		
Resolution #26/2021-22: General maintenance and Supplemental/Concentration grant expenses	0000	9760				6,040,995.00		
Resolution #8/2022-23: Additional 3% reserve	0000	9760				2,440,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,780,223.00	1,780,223.00		2,440,000.00		
Unassigned/Unappropriated Amount		9790	6,275,962.60	6,275,962.60		2,143,824.13		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,934,263.00	27,934,263.00	7,953,158.00	27,161,423.00	(772,840.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	11,957,713.00	11,957,713.00	3,191,074.00	10,335,648.00	(1,622,065.00)	-13.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	74,298.00	74,298.00	0.00	95,240.00	20,942.00	28.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,453,470.00	11,453,470.00	315,705.96	16,280,255.00	4,826,785.00	42.1%
Unsecured Roll Taxes		8042	286,274.00	286,274.00	213,219.82	404,396.00	118,122.00	41.3%
Prior Years' Taxes		8043	30,002.00	30,002.00	896.31	40,787.00	10,785.00	35.9%
Supplemental Taxes		8044	438,364.00	438,364.00	0.00	485,261.00	46,897.00	10.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,228,328.00	2,228,328.00	0.00	2,287,371.00	59,043.00	2.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	507.00	507.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,020.00	2,020.00	0.00	0.00	(2,020.00)	-100.0%
Less: Non-LCFF								
(50%) Adjustment		8089	(1,010.00)	(1,010.00)	0.00	0.00	1,010.00	-100.0%
Subtotal, LCFF Sources			54,403,722.00	54,403,722.00	11,674,054.09	57,090,888.00	2,687,166.00	4.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			54,403,722.00	54,403,722.00	11,674,054.09	57,090,888.00	2,687,166.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	196,517.00	196,517.00	0.00	204,212.00	7,695.00	3.9%
Lottery - Unrestricted and Instructional Materials		8560	675,493.00	675,493.00	0.00	734,275.00	58,782.00	8.7%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	882,846.00	882,846.00	243,276.00	967,653.00	84,807.00	9.6%
TOTAL, OTHER STATE REVENUE			1,754,856.00	1,754,856.00	243,276.00	1,906,140.00	151,284.00	8.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	230,000.00	91,444.93	305,000.00	75,000.00	32.6%
Interest		8660	80,000.00	80,000.00	1,358.89	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	109,518.62	109,518.62	109,518.62	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,010.00	1,010.00	0.00	1,010.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	299,970.00	299,970.00	71,581.74	334,191.30	34,221.30	11.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			615,980.00	615,980.00	273,904.18	834,719.92	218,739.92	35.5%
TOTAL, REVENUES			56,774,558.00	56,774,558.00	12,191,234.27	59,831,747.92	3,057,189.92	5.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,346,973.00	16,346,973.00	4,847,875.64	17,087,084.34	(740,111.34)	-4.5%
Certificated Pupil Support Salaries		1200	781,885.00	781,885.00	284,138.30	947,177.74	(165,292.74)	-21.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,331,658.00	2,331,658.00	787,465.03	2,385,224.69	(53,566.69)	-2.3%
Other Certificated Salaries		1900	0.00	0.00	17,597.02	59,692.61	(59,692.61)	New
TOTAL, CERTIFICATED SALARIES			19,460,516.00	19,460,516.00	5,937,075.99	20,479,179.38	(1,018,663.38)	-5.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	854,004.00	854,004.00	70,215.68	434,912.11	419,091.89	49.1%
Classified Support Salaries		2200	2,642,312.00	2,642,312.00	820,632.29	3,263,600.92	(621,288.92)	-23.5%
Classified Supervisors' and Administrators' Salaries		2300	508,011.00	508,011.00	177,832.97	565,925.41	(57,914.41)	-11.4%
Clerical, Technical and Office Salaries		2400	1,942,265.00	1,942,265.00	685,413.43	2,250,037.67	(307,772.67)	-15.8%
Other Classified Salaries		2900	391,423.00	391,423.00	87,905.24	439,013.60	(47,590.60)	-12.2%
TOTAL, CLASSIFIED SALARIES			6,338,015.00	6,338,015.00	1,841,999.61	6,953,489.71	(615,474.71)	-9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,751,510.00	3,751,510.00	530,989.98	4,213,342.32	(461,832.32)	-12.3%
PERS		3201-3202	1,431,259.00	1,431,259.00	369,281.78	1,750,122.15	(318,863.15)	-22.3%
OASDI/Medicare/Alternative		3301-3302	749,287.00	749,287.00	149,451.92	909,465.67	(160,178.67)	-21.4%
Health and Welfare Benefits		3401-3402	3,045,137.00	3,045,137.00	982,448.09	3,561,451.89	(516,314.89)	-17.0%
Unemployment Insurance		3501-3502	290,324.00	290,324.00	80,576.71	41,000.38	249,323.62	85.9%
Workers' Compensation		3601-3602	429,772.00	429,772.00	315,240.02	437,046.91	(7,274.91)	-1.7%
OPEB, Allocated		3701-3702	20,553.00	20,553.00	86,306.89	209,747.98	(189,194.98)	-920.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,602.00	49,602.00	9,428.46	78,511.20	(28,909.20)	-58.3%
TOTAL, EMPLOYEE BENEFITS			9,767,444.00	9,767,444.00	2,523,723.85	11,200,688.50	(1,433,244.50)	-14.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	700.00	700.00	140,509.66	212,625.00	(211,925.00)	-30,275.0%
Books and Other Reference Materials		4200	3,725.00	3,725.00	5,140.54	13,665.00	(9,940.00)	-266.8%
Materials and Supplies		4300	1,666,770.00	1,666,770.00	359,503.37	1,462,220.41	204,549.59	12.3%
Noncapitalized Equipment		4400	305,535.00	305,535.00	80,204.71	429,286.17	(123,751.17)	-40.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,976,730.00	1,976,730.00	585,358.28	2,117,796.58	(141,066.58)	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	57,889.00	57,889.00	10,849.83	65,406.00	(7,517.00)	-13.0%
Dues and Memberships		5300	22,731.00	22,731.00	14,315.00	23,721.00	(990.00)	-4.4%
Insurance		5400-5450	291,051.00	291,051.00	213,410.00	427,051.00	(136,000.00)	-46.7%
Operations and Housekeeping Services		5500	1,526,528.00	1,526,528.00	451,290.62	1,482,653.00	43,875.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,188.00	82,188.00	53,878.25	131,595.00	(49,407.00)	-60.1%
Transfers of Direct Costs		5710	(30,558.00)	(30,558.00)	0.00	(32,058.00)	1,500.00	-4.9%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,134,335.00	2,134,335.00	898,081.20	2,647,975.66	(513,640.66)	-24.1%
Communications		5900	158,211.00	158,211.00	33,072.80	149,461.00	8,750.00	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,241,375.00	4,241,375.00	1,674,897.70	4,894,804.66	(653,429.66)	-15.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	5,770.60	12,609.60	(12,609.60)	New
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	232,825.83	1,143,970.00	(1,138,970.00)	-22,779.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	726.00	(726.00)	New
Equipment		6400	226,997.00	226,997.00	149,427.20	534,425.15	(307,428.15)	-135.4%
Equipment Replacement		6500	9,534.00	9,534.00	0.00	4,200.00	5,334.00	55.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,531.00	241,531.00	388,023.63	1,695,930.75	(1,454,399.75)	-602.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	950,000.00	950,000.00	349,620.00	1,332,878.00	(382,878.00)	-40.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			950,000.00	950,000.00	349,620.00	1,332,878.00	(382,878.00)	-40.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(618,938.00)	(618,938.00)	0.00	(520,997.81)	(97,940.19)	15.8%
Transfers of Indirect Costs - Interfund		7350	(137,680.00)	(137,680.00)	0.00	(137,680.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(756,618.00)	(756,618.00)	0.00	(658,677.81)	(97,940.19)	12.9%
TOTAL, EXPENDITURES			42,218,993.00	42,218,993.00	13,300,699.06	48,016,089.77	(5,797,096.77)	-13.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(14,010,786.00)	(14,010,786.00)	0.00	(14,002,261.24)	8,524.76	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,010,786.00)	(14,010,786.00)	0.00	(14,002,261.24)	8,524.76	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,010,786.00)	(14,010,786.00)	0.00	(14,002,261.24)	8,524.76	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,485,218.00	4,485,218.00	2,421,833.75	7,739,910.79	3,254,692.79	72.6%
3) Other State Revenue		8300-8599	6,352,286.00	6,352,286.00	1,423,387.65	7,117,905.98	765,619.98	12.1%
4) Other Local Revenue		8600-8799	2,429,846.00	2,429,846.00	520,036.74	2,640,115.00	210,269.00	8.7%
5) TOTAL, REVENUES			13,267,350.00	13,267,350.00	4,365,258.14	17,497,931.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,707,345.00	7,707,345.00	2,370,374.40	8,101,811.97	(394,466.97)	-5.1%
2) Classified Salaries		2000-2999	3,847,737.00	3,847,737.00	1,118,981.81	4,273,544.85	(425,807.85)	-11.1%
3) Employee Benefits		3000-3999	6,947,771.00	6,947,771.00	1,302,796.61	7,495,556.19	(547,785.19)	-7.9%
4) Books and Supplies		4000-4999	2,199,828.00	2,199,828.00	210,844.47	3,294,677.72	(1,094,849.72)	-49.8%
5) Services and Other Operating Expenditures		5000-5999	7,524,730.00	7,524,730.00	1,774,225.54	8,171,471.23	(646,741.23)	-8.6%
6) Capital Outlay		6000-6999	271,000.00	271,000.00	846,460.47	1,423,712.19	(1,152,712.19)	-425.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	618,938.00	618,938.00	0.00	520,997.81	97,940.19	15.8%
9) TOTAL, EXPENDITURES			29,120,849.00	29,120,849.00	7,623,683.30	33,285,271.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,853,499.00)	(15,853,499.00)	(3,258,425.16)	(15,787,340.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	14,010,786.00	14,010,786.00	0.00	14,002,261.24	(8,524.76)	-0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,010,786.00	14,010,786.00	0.00	14,002,261.24		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,842,713.00)	(1,842,713.00)	(3,258,425.16)	(1,785,078.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,102,513.22	14,102,513.22		14,102,513.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,102,513.22	14,102,513.22		14,102,513.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,102,513.22	14,102,513.22		14,102,513.22		
2) Ending Balance, June 30 (E + F1e)			12,259,800.22	12,259,800.22		12,317,434.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	12,259,800.22	12,259,800.22		12,317,434.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	938,609.00	938,609.00	0.00	940,335.00	1,726.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	95,326.00	95,326.00	0.00	81,430.00	(13,896.00)	-14.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,512,257.00	1,512,257.00	274,259.68	1,656,808.00	144,551.00	9.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	204,753.00	204,753.00	35,016.91	567,794.00	363,041.00	177.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	20,529.00	20,529.00	New
Title III, Part A, English Learner Program	4203	8290	63,050.00	63,050.00	22,499.15	89,254.15	26,204.15	41.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	340,167.00	340,167.00	66,976.10	366,420.74	26,253.74	7.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,331,056.00	1,331,056.00	2,023,081.91	4,017,339.90	2,686,283.90	201.8%
TOTAL, FEDERAL REVENUE			4,485,218.00	4,485,218.00	2,421,833.75	7,739,910.79	3,254,692.79	72.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	239,755.00	239,755.00	0.00	0.00	(239,755.00)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	266,224.00	266,224.00	510.68	298,688.00	32,464.00	12.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	161,759.00	161,759.00	80,106.15	341,673.15	179,914.15	111.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,684,548.00	5,684,548.00	1,342,770.82	6,477,544.83	792,996.83	14.0%
TOTAL, OTHER STATE REVENUE			6,352,286.00	6,352,286.00	1,423,387.65	7,117,905.98	765,619.98	12.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	222.00	222.00	0.00	222.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	674,435.00	674,435.00	75,030.74	854,223.00	179,788.00	26.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,743,689.00	1,743,689.00	445,006.00	1,774,170.00	30,481.00	1.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,429,846.00	2,429,846.00	520,036.74	2,640,115.00	210,269.00	8.7%
TOTAL, REVENUES			13,267,350.00	13,267,350.00	4,365,258.14	17,497,931.77	4,230,581.77	31.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,800,421.00	5,800,421.00	1,547,829.81	5,217,909.38	582,511.62	10.0%
Certificated Pupil Support Salaries		1200	1,015,508.00	1,015,508.00	368,287.75	1,219,810.87	(204,302.87)	-20.1%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	83,122.71	339,692.27	(339,692.27)	New
Other Certificated Salaries		1900	891,416.00	891,416.00	371,134.13	1,324,399.45	(432,983.45)	-48.6%
TOTAL, CERTIFICATED SALARIES			7,707,345.00	7,707,345.00	2,370,374.40	8,101,811.97	(394,466.97)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,401,224.00	2,401,224.00	598,543.51	2,229,373.22	171,850.78	7.2%
Classified Support Salaries		2200	1,154,659.00	1,154,659.00	410,709.81	1,602,735.55	(448,076.55)	-38.8%
Classified Supervisors' and Administrators' Salaries		2300	67,714.00	67,714.00	44,162.16	164,247.00	(96,533.00)	-142.6%
Clerical, Technical and Office Salaries		2400	213,630.00	213,630.00	62,980.09	251,673.08	(38,043.08)	-17.8%
Other Classified Salaries		2900	10,510.00	10,510.00	2,586.24	25,516.00	(15,006.00)	-142.8%
TOTAL, CLASSIFIED SALARIES			3,847,737.00	3,847,737.00	1,118,981.81	4,273,544.85	(425,807.85)	-11.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,855,710.00	3,855,710.00	431,990.38	3,958,591.42	(102,881.42)	-2.7%
PERS		3201-3202	928,151.00	928,151.00	293,205.54	1,140,032.90	(211,881.90)	-22.8%
OASDI/Medicare/Alternative		3301-3302	386,213.00	386,213.00	119,167.38	511,328.36	(125,115.36)	-32.4%
Health and Welfare Benefits		3401-3402	1,416,578.00	1,416,578.00	378,093.14	1,554,558.40	(137,980.40)	-9.7%
Unemployment Insurance		3501-3502	119,047.00	119,047.00	1,748.44	11,642.95	107,404.05	90.2%
Workers' Compensation		3601-3602	190,906.00	190,906.00	50,560.77	208,124.10	(17,218.10)	-9.0%
OPEB, Allocated		3701-3702	49,226.00	49,226.00	22,692.76	92,563.94	(43,337.94)	-88.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,940.00	1,940.00	5,338.20	18,714.12	(16,774.12)	-864.6%
TOTAL, EMPLOYEE BENEFITS			6,947,771.00	6,947,771.00	1,302,796.61	7,495,556.19	(547,785.19)	-7.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,304.00	1,304.00	3,401.84	23,504.00	(22,200.00)	-1,702.5%
Books and Other Reference Materials		4200	12,336.00	12,336.00	326.69	9,847.00	2,489.00	20.2%
Materials and Supplies		4300	1,750,947.18	1,750,947.18	175,474.27	2,569,237.92	(818,290.74)	-46.7%
Noncapitalized Equipment		4400	435,240.82	435,240.82	31,641.67	560,370.98	(125,130.16)	-28.7%
Food		4700	0.00	0.00	0.00	131,717.82	(131,717.82)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			2,199,828.00	2,199,828.00	210,844.47	3,294,677.72	(1,094,849.72)	-49.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	117,343.00	117,343.00	27,546.00	427,649.01	(310,306.01)	-264.4%
Dues and Memberships		5300	4,456.00	4,456.00	750.00	5,206.00	(750.00)	-16.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,271.00	129,271.00	37,473.88	419,503.22	(290,232.22)	-224.5%
Transfers of Direct Costs		5710	30,558.00	30,558.00	0.00	32,058.00	(1,500.00)	-4.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,234,707.00	7,234,707.00	1,706,733.76	7,277,375.00	(42,668.00)	-0.6%
Communications		5900	8,395.00	8,395.00	1,721.90	9,680.00	(1,285.00)	-15.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,524,730.00	7,524,730.00	1,774,225.54	8,171,471.23	(646,741.23)	-8.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	51,890.00	51,890.00	17,227.99	69,118.00	(17,228.00)	-33.2%
Buildings and Improvements of Buildings		6200	150,210.00	150,210.00	829,232.48	1,269,304.19	(1,119,094.19)	-745.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,400.00	6,400.00	0.00	22,790.00	(16,390.00)	-256.1%
Equipment Replacement		6500	62,500.00	62,500.00	0.00	62,500.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			271,000.00	271,000.00	846,460.47	1,423,712.19	(1,152,712.19)	-425.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	618,938.00	618,938.00	0.00	520,997.81	97,940.19	15.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			618,938.00	618,938.00	0.00	520,997.81	97,940.19	15.8%
TOTAL, EXPENDITURES			29,120,849.00	29,120,849.00	7,623,683.30	33,285,271.96	(4,164,422.96)	-14.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	14,010,786.00	14,010,786.00	0.00	14,002,261.24	(8,524.76)	-0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,010,786.00	14,010,786.00	0.00	14,002,261.24	(8,524.76)	-0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,010,786.00	14,010,786.00	0.00	14,002,261.24	8,524.76	0.1%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	54,403,722.00	54,403,722.00	11,674,054.09	57,090,888.00	2,687,166.00	4.9%
2) Federal Revenue		8100-8299	4,485,218.00	4,485,218.00	2,421,833.75	7,739,910.79	3,254,692.79	72.6%
3) Other State Revenue		8300-8599	8,107,142.00	8,107,142.00	1,666,663.65	9,024,045.98	916,903.98	11.3%
4) Other Local Revenue		8600-8799	3,045,826.00	3,045,826.00	793,940.92	3,474,834.92	429,008.92	14.1%
5) TOTAL, REVENUES			70,041,908.00	70,041,908.00	16,556,492.41	77,329,679.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	27,167,861.00	27,167,861.00	8,307,450.39	28,580,991.35	(1,413,130.35)	-5.2%
2) Classified Salaries		2000-2999	10,185,752.00	10,185,752.00	2,960,981.42	11,227,034.56	(1,041,282.56)	-10.2%
3) Employee Benefits		3000-3999	16,715,215.00	16,715,215.00	3,826,520.46	18,696,244.69	(1,981,029.69)	-11.9%
4) Books and Supplies		4000-4999	4,176,558.00	4,176,558.00	796,202.75	5,412,474.30	(1,235,916.30)	-29.6%
5) Services and Other Operating Expenditures		5000-5999	11,766,105.00	11,766,105.00	3,449,123.24	13,066,275.89	(1,300,170.89)	-11.1%
6) Capital Outlay		6000-6999	512,531.00	512,531.00	1,234,484.10	3,119,642.94	(2,607,111.94)	-508.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	953,500.00	953,500.00	349,620.00	1,336,378.00	(382,878.00)	-40.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(137,680.00)	(137,680.00)	0.00	(137,680.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			71,339,842.00	71,339,842.00	20,924,382.36	81,301,361.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,297,934.00)	(1,297,934.00)	(4,367,889.95)	(3,971,682.04)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,297,934.00)	(1,297,934.00)	(4,367,889.95)	(3,971,682.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,409,906.15	29,409,906.15		29,409,906.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,409,906.15	29,409,906.15		29,409,906.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,409,906.15	29,409,906.15		29,409,906.15		
2) Ending Balance, June 30 (E + F1e)			28,111,972.15	28,111,972.15		25,438,224.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	33,715.33	33,715.33		30,970.71		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,259,800.22	12,259,800.22		12,317,434.27		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,737,271.00	7,737,271.00		8,480,995.00		
Resolution #26/2021-22: General maintenance and Supplemental/Concentration grant expenses	0000	9760				6,040,995.00		
Resolution #8/2022-23: Additional 3% reserve	0000	9760				2,440,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,780,223.00	1,780,223.00		2,440,000.00		
Unassigned/Unappropriated Amount		9790	6,275,962.60	6,275,962.60		2,143,824.13		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	27,934,263.00	27,934,263.00	7,953,158.00	27,161,423.00	(772,840.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	11,957,713.00	11,957,713.00	3,191,074.00	10,335,648.00	(1,622,065.00)	-13.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	74,298.00	74,298.00	0.00	95,240.00	20,942.00	28.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,453,470.00	11,453,470.00	315,705.96	16,280,255.00	4,826,785.00	42.1%
Unsecured Roll Taxes		8042	286,274.00	286,274.00	213,219.82	404,396.00	118,122.00	41.3%
Prior Years' Taxes		8043	30,002.00	30,002.00	896.31	40,787.00	10,785.00	35.9%
Supplemental Taxes		8044	438,364.00	438,364.00	0.00	485,261.00	46,897.00	10.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,228,328.00	2,228,328.00	0.00	2,287,371.00	59,043.00	2.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	507.00	507.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,020.00	2,020.00	0.00	0.00	(2,020.00)	-100.0%
Less: Non-LCFF								
(50%) Adjustment		8089	(1,010.00)	(1,010.00)	0.00	0.00	1,010.00	-100.0%
Subtotal, LCFF Sources			54,403,722.00	54,403,722.00	11,674,054.09	57,090,888.00	2,687,166.00	4.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			54,403,722.00	54,403,722.00	11,674,054.09	57,090,888.00	2,687,166.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	938,609.00	938,609.00	0.00	940,335.00	1,726.00	0.2%
Special Education Discretionary Grants		8182	95,326.00	95,326.00	0.00	81,430.00	(13,896.00)	-14.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,512,257.00	1,512,257.00	274,259.68	1,656,808.00	144,551.00	9.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	204,753.00	204,753.00	35,016.91	567,794.00	363,041.00	177.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	20,529.00	20,529.00	New
Title III, Part A, English Learner Program	4203	8290	63,050.00	63,050.00	22,499.15	89,254.15	26,204.15	41.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	340,167.00	340,167.00	66,976.10	366,420.74	26,253.74	7.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,331,056.00	1,331,056.00	2,023,081.91	4,017,339.90	2,686,283.90	201.8%
TOTAL, FEDERAL REVENUE			4,485,218.00	4,485,218.00	2,421,833.75	7,739,910.79	3,254,692.79	72.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	239,755.00	239,755.00	0.00	0.00	(239,755.00)	-100.0%
Mandated Costs Reimbursements		8550	196,517.00	196,517.00	0.00	204,212.00	7,695.00	3.9%
Lottery - Unrestricted and Instructional Materials		8560	941,717.00	941,717.00	510.68	1,032,963.00	91,246.00	9.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	161,759.00	161,759.00	80,106.15	341,673.15	179,914.15	111.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,567,394.00	6,567,394.00	1,586,046.82	7,445,197.83	877,803.83	13.4%
TOTAL, OTHER STATE REVENUE			8,107,142.00	8,107,142.00	1,666,663.65	9,024,045.98	916,903.98	11.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	230,000.00	230,000.00	91,444.93	305,000.00	75,000.00	32.6%
Interest		8660	80,222.00	80,222.00	1,358.89	80,222.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	109,518.62	109,518.62	109,518.62	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,010.00	1,010.00	0.00	1,010.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	974,405.00	974,405.00	146,612.48	1,188,414.30	214,009.30	22.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	1,743,689.00	1,743,689.00	445,006.00	1,774,170.00	30,481.00	1.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,045,826.00	3,045,826.00	793,940.92	3,474,834.92	429,008.92	14.1%
TOTAL, REVENUES			70,041,908.00	70,041,908.00	16,556,492.41	77,329,679.69	7,287,771.69	10.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	22,147,394.00	22,147,394.00	6,395,705.45	22,304,993.72	(157,599.72)	-0.7%
Certificated Pupil Support Salaries		1200	1,797,393.00	1,797,393.00	652,426.05	2,166,988.61	(369,595.61)	-20.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,331,658.00	2,331,658.00	870,587.74	2,724,916.96	(393,258.96)	-16.9%
Other Certificated Salaries		1900	891,416.00	891,416.00	388,731.15	1,384,092.06	(492,676.06)	-55.3%
TOTAL, CERTIFICATED SALARIES			27,167,861.00	27,167,861.00	8,307,450.39	28,580,991.35	(1,413,130.35)	-5.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,255,228.00	3,255,228.00	668,759.19	2,664,285.33	590,942.67	18.2%
Classified Support Salaries		2200	3,796,971.00	3,796,971.00	1,231,342.10	4,866,336.47	(1,069,365.47)	-28.2%
Classified Supervisors' and Administrators' Salaries		2300	575,725.00	575,725.00	221,995.13	730,172.41	(154,447.41)	-26.8%
Clerical, Technical and Office Salaries		2400	2,155,895.00	2,155,895.00	748,393.52	2,501,710.75	(345,815.75)	-16.0%
Other Classified Salaries		2900	401,933.00	401,933.00	90,491.48	464,529.60	(62,596.60)	-15.6%
TOTAL, CLASSIFIED SALARIES			10,185,752.00	10,185,752.00	2,960,981.42	11,227,034.56	(1,041,282.56)	-10.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,607,220.00	7,607,220.00	962,980.36	8,171,933.74	(564,713.74)	-7.4%
PERS		3201-3202	2,359,410.00	2,359,410.00	662,487.32	2,890,155.05	(530,745.05)	-22.5%
OASDI/Medicare/Alternative		3301-3302	1,135,500.00	1,135,500.00	268,619.30	1,420,794.03	(285,294.03)	-25.1%
Health and Welfare Benefits		3401-3402	4,461,715.00	4,461,715.00	1,360,541.23	5,116,010.29	(654,295.29)	-14.7%
Unemployment Insurance		3501-3502	409,371.00	409,371.00	82,325.15	52,643.33	356,727.67	87.1%
Workers' Compensation		3601-3602	620,678.00	620,678.00	365,800.79	645,171.01	(24,493.01)	-3.9%
OPEB, Allocated		3701-3702	69,779.00	69,779.00	108,999.65	302,311.92	(232,532.92)	-333.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,542.00	51,542.00	14,766.66	97,225.32	(45,683.32)	-88.6%
TOTAL, EMPLOYEE BENEFITS			16,715,215.00	16,715,215.00	3,826,520.46	18,696,244.69	(1,981,029.69)	-11.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,004.00	2,004.00	143,911.50	236,129.00	(234,125.00)	-11,682.9%
Books and Other Reference Materials		4200	16,061.00	16,061.00	5,467.23	23,512.00	(7,451.00)	-46.4%
Materials and Supplies		4300	3,417,717.18	3,417,717.18	534,977.64	4,031,458.33	(613,741.15)	-18.0%
Noncapitalized Equipment		4400	740,775.82	740,775.82	111,846.38	989,657.15	(248,881.33)	-33.6%
Food		4700	0.00	0.00	0.00	131,717.82	(131,717.82)	New
TOTAL, BOOKS AND SUPPLIES			4,176,558.00	4,176,558.00	796,202.75	5,412,474.30	(1,235,916.30)	-29.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	175,232.00	175,232.00	38,395.83	493,055.01	(317,823.01)	-181.4%
Dues and Memberships		5300	27,187.00	27,187.00	15,065.00	28,927.00	(1,740.00)	-6.4%
Insurance		5400-5450	291,051.00	291,051.00	213,410.00	427,051.00	(136,000.00)	-46.7%
Operations and Housekeeping Services		5500	1,526,528.00	1,526,528.00	451,290.62	1,482,653.00	43,875.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,459.00	211,459.00	91,352.13	551,098.22	(339,639.22)	-160.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,369,042.00	9,369,042.00	2,604,814.96	9,925,350.66	(556,308.66)	-5.9%
Communications		5900	166,606.00	166,606.00	34,794.70	159,141.00	7,465.00	4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,766,105.00	11,766,105.00	3,449,123.24	13,066,275.89	(1,300,170.89)	-11.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	51,890.00	51,890.00	22,998.59	81,727.60	(29,837.60)	-57.5%
Buildings and Improvements of Buildings		6200	155,210.00	155,210.00	1,062,058.31	2,413,274.19	(2,258,064.19)	-1,454.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	726.00	(726.00)	New
Equipment		6400	233,397.00	233,397.00	149,427.20	557,215.15	(323,818.15)	-138.7%
Equipment Replacement		6500	72,034.00	72,034.00	0.00	66,700.00	5,334.00	7.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			512,531.00	512,531.00	1,234,484.10	3,119,642.94	(2,607,111.94)	-508.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	950,000.00	950,000.00	349,620.00	1,332,878.00	(382,878.00)	-40.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			953,500.00	953,500.00	349,620.00	1,336,378.00	(382,878.00)	-40.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(137,680.00)	(137,680.00)	0.00	(137,680.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(137,680.00)	(137,680.00)	0.00	(137,680.00)	0.00	0.0%
TOTAL, EXPENDITURES			71,339,842.00	71,339,842.00	20,924,382.36	81,301,361.73	(9,961,519.73)	-14.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	4,109,033.67
6230	California Clean Energy Jobs Act	48,230.50
6266	Educator Effectiveness, FY 2021-22	577,431.79
6300	Lottery: Instructional Materials	351,492.22
6536	Special Ed: Dispute Prevention and Dispute Resolution	31,750.00
6537	Special Ed: Learning Recovery Support	210,420.57
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,750,738.59
7311	Classified School Employee Professional Development Block Grant	24,059.77
7412	A-G Access/Success Grant	159,951.40
7415	Classified School Employee Summer Assistance Program	95,055.90
7435	Learning Recovery Emergency Block Grant	4,122,127.95
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	519,861.00
8210	Student Activity Funds	317,280.91
Total, Restricted Balance		12,317,434.27

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	436.30	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	436.30	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	436.30	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	436.30	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	436.30	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	436.30	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	436.30	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,885.00	320,885.00	310,394.19	320,885.00	0.00	0.0%
3) Other State Revenue		8300-8599	533,659.00	533,659.00	85,070.26	562,177.40	28,518.40	5.3%
4) Other Local Revenue		8600-8799	898.00	898.00	579.93	1,477.93	579.93	64.6%
5) TOTAL, REVENUES			855,442.00	855,442.00	396,044.38	884,540.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	806,978.00	806,978.00	119,653.52	840,418.00	(33,440.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	47,566.00	47,566.00	0.00	47,566.00	0.00	0.0%
9) TOTAL, EXPENDITURES			854,544.00	854,544.00	119,653.52	887,984.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			898.00	898.00	276,390.86	(3,443.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			898.00	898.00	276,390.86	(3,443.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	55,634.60	55,634.60		55,634.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,634.60	55,634.60		55,634.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,634.60	55,634.60		55,634.60		
2) Ending Balance, June 30 (E + F1e)			56,532.60	56,532.60		52,190.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	51,611.00	51,611.00		51,611.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,921.60	4,921.60		579.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	320,885.00	320,885.00	310,394.19	320,885.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			320,885.00	320,885.00	310,394.19	320,885.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	533,659.00	533,659.00	85,070.26	533,659.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	28,518.40	28,518.40	New
TOTAL, OTHER STATE REVENUE			533,659.00	533,659.00	85,070.26	562,177.40	28,518.40	5.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	898.00	898.00	0.00	898.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	579.93	579.93	579.93	New
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			898.00	898.00	579.93	1,477.93	579.93	64.6%
TOTAL, REVENUES			855,442.00	855,442.00	396,044.38	884,540.33		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	806,978.00	806,978.00	119,653.52	840,418.00	(33,440.00)	-4.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			806,978.00	806,978.00	119,653.52	840,418.00	(33,440.00)	-4.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	47,566.00	47,566.00	0.00	47,566.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			47,566.00	47,566.00	0.00	47,566.00	0.00	0.0%
TOTAL, EXPENDITURES			854,544.00	854,544.00	119,653.52	887,984.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	51,611.00
Total, Restricted Balance		51,611.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,159,935.00	2,159,935.00	472,756.54	2,230,759.00	70,824.00	3.3%
3) Other State Revenue		8300-8599	150,000.00	150,000.00	215,295.39	281,868.10	131,868.10	87.9%
4) Other Local Revenue		8600-8799	7,127.00	7,127.00	9,711.14	13,873.14	6,746.14	94.7%
5) TOTAL, REVENUES			2,317,062.00	2,317,062.00	697,763.07	2,526,500.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	800,869.00	800,869.00	254,395.29	903,860.00	(102,991.00)	-12.9%
3) Employee Benefits		3000-3999	446,903.00	446,903.00	117,956.66	479,619.00	(32,716.00)	-7.3%
4) Books and Supplies		4000-4999	932,248.00	932,248.00	331,489.74	1,191,038.07	(258,790.07)	-27.8%
5) Services and Other Operating Expenditures		5000-5999	102,100.00	102,100.00	62,591.09	109,757.22	(7,657.22)	-7.5%
6) Capital Outlay		6000-6999	15,652.00	15,652.00	8,854.93	15,652.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,114.00	90,114.00	0.00	90,114.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,387,886.00	2,387,886.00	775,287.71	2,790,040.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,824.00)	(70,824.00)	(77,524.64)	(263,540.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,824.00)	(70,824.00)	(77,524.64)	(263,540.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,357,143.71	1,357,143.71		1,357,143.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,357,143.71	1,357,143.71		1,357,143.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,357,143.71	1,357,143.71		1,357,143.71		
2) Ending Balance, June 30 (E + F1e)			1,286,319.71	1,286,319.71		1,093,603.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,286,319.71	1,286,319.71		1,093,603.66		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,159,935.00	2,159,935.00	472,756.54	2,230,759.00	70,824.00	3.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,159,935.00	2,159,935.00	472,756.54	2,230,759.00	70,824.00	3.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	150,000.00	150,000.00	215,295.39	281,868.10	131,868.10	87.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,000.00	150,000.00	215,295.39	281,868.10	131,868.10	87.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	4,000.00	4,000.00	465.00	4,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	627.00	627.00	0.00	627.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,173.39	5,173.39	5,173.39	New
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500.00	2,500.00	4,072.75	4,072.75	1,572.75	62.9%
TOTAL, OTHER LOCAL REVENUE			7,127.00	7,127.00	9,711.14	13,873.14	6,746.14	94.7%
TOTAL, REVENUES			2,317,062.00	2,317,062.00	697,763.07	2,526,500.24		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	604,750.00	604,750.00	184,189.57	682,704.00	(77,954.00)	-12.9%
Classified Supervisors' and Administrators' Salaries		2300	87,501.00	87,501.00	33,831.40	98,538.00	(11,037.00)	-12.6%
Clerical, Technical and Office Salaries		2400	108,618.00	108,618.00	36,374.32	122,618.00	(14,000.00)	-12.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			800,869.00	800,869.00	254,395.29	903,860.00	(102,991.00)	-12.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	216,099.00	216,099.00	55,230.20	241,408.00	(25,309.00)	-11.7%
OASDI/Medicare/Alternative		3301-3302	61,275.00	61,275.00	18,783.20	69,148.00	(7,873.00)	-12.8%
Health and Welfare Benefits		3401-3402	146,141.00	146,141.00	37,956.18	149,630.00	(3,489.00)	-2.4%
Unemployment Insurance		3501-3502	9,336.00	9,336.00	128.02	454.00	8,882.00	95.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	13,765.00	13,765.00	3,704.10	13,087.00	678.00	4.9%
OPEB, Allocated		3701-3702	287.00	287.00	1,660.56	5,892.00	(5,605.00)	-1,953.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	494.40	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			446,903.00	446,903.00	117,956.66	479,619.00	(32,716.00)	-7.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	84,248.00	84,248.00	28,380.82	86,925.57	(2,677.57)	-3.2%
Noncapitalized Equipment		4400	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Food		4700	840,000.00	840,000.00	303,108.92	1,096,112.50	(256,112.50)	-30.5%
TOTAL, BOOKS AND SUPPLIES			932,248.00	932,248.00	331,489.74	1,191,038.07	(258,790.07)	-27.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,750.00	2,750.00	464.06	2,750.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	670.00	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,200.00	44,200.00	51,357.22	51,857.22	(7,657.22)	-17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	50,000.00	50,000.00	9,837.67	50,000.00	0.00	0.0%
Communications		5900	1,150.00	1,150.00	262.14	1,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,100.00	102,100.00	62,591.09	109,757.22	(7,657.22)	-7.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	15,652.00	15,652.00	8,854.93	15,652.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,652.00	15,652.00	8,854.93	15,652.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	90,114.00	90,114.00	0.00	90,114.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,114.00	90,114.00	0.00	90,114.00	0.00	0.0%
TOTAL, EXPENDITURES			2,387,886.00	2,387,886.00	775,287.71	2,790,040.29		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,093,603.56
7033	Child Nutrition: School Food Best Practices Apportionment	.10
Total, Restricted Balance		1,093,603.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25.00	25.00	.35	25.35	.35	1.4%
5) TOTAL, REVENUES			25.00	25.00	.35	25.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25.00	25.00	.35	25.35		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25.00	25.00	.35	25.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91.65	91.65		91.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91.65	91.65		91.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91.65	91.65		91.65		
2) Ending Balance, June 30 (E + F1e)			116.65	116.65		117.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	116.65	116.65		117.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25.00	25.00	0.00	25.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	.35	.35	.35	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25.00	25.00	.35	25.35	.35	1.4%
TOTAL, REVENUES			25.00	25.00	.35	25.35		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	9,696.07	29,696.07	9,696.07	48.5%
5) TOTAL, REVENUES			20,000.00	20,000.00	9,696.07	29,696.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	9,696.07	29,696.07		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	9,696.07	29,696.07		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,532,075.64	2,532,075.64		2,532,075.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,532,075.64	2,532,075.64		2,532,075.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,532,075.64	2,532,075.64		2,532,075.64		
2) Ending Balance, June 30 (E + F1e)			2,552,075.64	2,552,075.64		2,561,771.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,552,075.64	2,552,075.64		2,561,771.71		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	9,696.07	9,696.07	9,696.07	New
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	9,696.07	29,696.07	9,696.07	48.5%
TOTAL, REVENUES			20,000.00	20,000.00	9,696.07	29,696.07		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,773.84	6,773.84	1,773.84	35.5%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,773.84	6,773.84		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	1,773.84	6,773.84		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	1,773.84	6,773.84		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	463,220.16	463,220.16		463,220.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			463,220.16	463,220.16		463,220.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			463,220.16	463,220.16		463,220.16		
2) Ending Balance, June 30 (E + F1e)			468,220.16	468,220.16		469,994.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	468,220.16	468,220.16		469,994.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,773.84	1,773.84	1,773.84	New
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,773.84	6,773.84	1,773.84	35.5%
TOTAL, REVENUES			5,000.00	5,000.00	1,773.84	6,773.84		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	49,266.96	79,266.96	49,266.96	164.2%
5) TOTAL, REVENUES			30,000.00	30,000.00	49,266.96	79,266.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	289,032.64	317,112.20	(317,112.20)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	37,378.25	145,478.36	(145,478.36)	New
6) Capital Outlay		6000-6999	0.00	0.00	415,913.81	20,681,615.49	(20,681,615.49)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	742,324.70	21,144,206.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	(693,057.74)	(21,064,939.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	30,000.00	(693,057.74)	(21,064,939.09)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,064,939.09	21,064,939.09		21,064,939.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,064,939.09	21,064,939.09		21,064,939.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,064,939.09	21,064,939.09		21,064,939.09		
2) Ending Balance, June 30 (E + F1e)			21,094,939.09	21,094,939.09		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	9,001,252.55	9,001,252.55		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,093,686.54	12,093,686.54		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	49,266.96	49,266.96	49,266.96	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	49,266.96	79,266.96	49,266.96	164.2%
TOTAL, REVENUES			30,000.00	30,000.00	49,266.96	79,266.96		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	115,336.92	136,238.33	(136,238.33)	New
Noncapitalized Equipment		4400	0.00	0.00	173,695.72	180,873.87	(180,873.87)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	289,032.64	317,112.20	(317,112.20)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	37,378.25	145,478.36	(145,478.36)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	37,378.25	145,478.36	(145,478.36)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	28,650.00	(28,650.00)	New
Land Improvements		6170	0.00	0.00	0.00	75,137.23	(75,137.23)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	408,118.45	20,570,032.90	(20,570,032.90)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	7,795.36	7,795.36	(7,795.36)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	415,913.81	20,681,615.49	(20,681,615.49)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	742,324.70	21,144,206.05		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,015,000.00	6,015,000.00	2,676,666.66	6,056,474.94	41,474.94	0.7%
5) TOTAL, REVENUES			6,015,000.00	6,015,000.00	2,676,666.66	6,056,474.94		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	52,836.86	633,385.45	(633,385.45)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	206.02	(206.02)	New
6) Capital Outlay		6000-6999	0.00	0.00	1,899,281.23	9,952,947.35	(9,952,947.35)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	1,952,118.09	10,586,538.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,015,000.00	6,015,000.00	724,548.57	(4,530,063.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,015,000.00	6,015,000.00	724,548.57	(4,530,063.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,860,481.60	7,860,481.60		7,860,481.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,860,481.60	7,860,481.60		7,860,481.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,860,481.60	7,860,481.60		7,860,481.60		
2) Ending Balance, June 30 (E + F1e)			13,875,481.60	13,875,481.60		3,330,417.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,875,481.60	13,875,481.60		3,330,417.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	41,474.94	41,474.94	41,474.94	New
Fees and Contracts								
Mitigation/Developer Fees		8681	6,000,000.00	6,000,000.00	2,635,191.72	6,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,015,000.00	6,015,000.00	2,676,666.66	6,056,474.94	41,474.94	0.7%
TOTAL, REVENUES			6,015,000.00	6,015,000.00	2,676,666.66	6,056,474.94		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	24,223.05	251,481.20	(251,481.20)	New
Noncapitalized Equipment		4400	0.00	0.00	28,613.81	381,904.25	(381,904.25)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	52,836.86	633,385.45	(633,385.45)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	206.02	(206.02)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	206.02	(206.02)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,878,655.34	9,899,359.69	(9,899,359.69)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	20,625.89	53,587.66	(53,587.66)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	1,899,281.23	9,952,947.35	(9,952,947.35)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	1,952,118.09	10,586,538.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	3,330,417.72
Total, Restricted Balance		3,330,417.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	4,094,421.00	19,580,537.00	19,580,537.00	New
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	802.69	19,197.31	(802.69)	-4.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	4,095,223.69	19,599,734.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	135.20	135.20	(135.20)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	340.00	(340.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	1,520.00	19,827,547.34	(19,827,547.34)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	1,655.20	19,828,022.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	4,093,568.49	(228,288.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	4,093,568.49	(228,288.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	228,288.23	228,288.23		228,288.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,288.23	228,288.23		228,288.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,288.23	228,288.23		228,288.23		
2) Ending Balance, June 30 (E + F1e)			248,288.23	248,288.23		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	248,288.23	248,288.23		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	4,094,421.00	19,580,537.00	19,580,537.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	4,094,421.00	19,580,537.00	19,580,537.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	802.69	(802.69)	(802.69)	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	802.69	19,197.31	(802.69)	-4.0%
TOTAL, REVENUES			20,000.00	20,000.00	4,095,223.69	19,599,734.31		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	135.20	135.20	(135.20)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	135.20	135.20	(135.20)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	340.00	(340.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	340.00	(340.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,520.00	19,827,547.34	(19,827,547.34)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	1,520.00	19,827,547.34	(19,827,547.34)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	1,655.20	19,828,022.54		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,090,888.00	2.72%	58,642,597.00	6.05%	62,187,975.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,906,140.00	.44%	1,914,546.00	1.78%	1,948,634.00
4. Other Local Revenues	8600-8799	834,719.92	0.00%	834,720.00	0.00%	834,720.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,002,261.24)	(2.33%)	(13,675,353.00)	7.51%	(14,702,308.00)
6. Total (Sum lines A1 thru A5c)		45,829,486.68	4.12%	47,716,510.00	5.35%	50,269,021.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,479,179.38		21,997,951.94
b. Step & Column Adjustment				824,904.56		325,779.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				693,868.00		409,224.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,479,179.38	7.42%	21,997,951.94	3.34%	22,732,954.94
2. Classified Salaries						
a. Base Salaries				6,953,489.71		7,246,149.30
b. Step & Column Adjustment				136,724.00		73,103.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				155,935.59		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,953,489.71	4.21%	7,246,149.30	1.01%	7,319,252.30
3. Employee Benefits	3000-3999	11,200,688.50	3.98%	11,646,709.00	1.71%	11,845,939.00
4. Books and Supplies	4000-4999	2,117,796.58	(8.26%)	1,942,856.00	0.00%	1,942,856.00
5. Services and Other Operating Expenditures	5000-5999	4,894,804.66	(.73%)	4,858,925.00	0.00%	4,858,925.00
6. Capital Outlay	6000-6999	1,695,930.75	(62.45%)	636,850.00	(77.09%)	145,895.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,332,878.00	(6.22%)	1,250,000.00	0.00%	1,250,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(658,677.81)	(52.96%)	(309,820.00)	.62%	(311,731.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,016,089.77	2.61%	49,269,621.24	1.04%	49,784,091.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,186,603.09)		(1,553,111.24)		484,929.76
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,307,392.93		13,120,789.84		11,567,678.60
2. Ending Fund Balance (Sum lines C and D1)		13,120,789.84		11,567,678.60		12,052,608.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	55,970.71		55,971.00		55,971.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,480,995.00		7,049,223.00		6,969,223.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	2,440,000.00		2,301,000.00		2,301,000.00
2. Unassigned/Unappropriated	9790	2,143,824.13		2,161,484.60		2,726,414.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,120,789.84		11,567,678.60		12,052,608.36
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,440,000.00		2,301,000.00		2,301,000.00
c. Unassigned/Unappropriated	9790	2,143,824.13		2,161,484.60		2,726,414.36
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,561,771.71		2,641,772.00		2,721,772.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		7,145,595.84		7,104,256.60		7,749,186.36
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staff positions funded with pandemic-relief funds move from restricted to unrestricted funding when the pandemic-relief funds are fully expended.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,739,910.79	(61.15%)	3,006,885.00	0.00%	3,006,885.00
3. Other State Revenues	8300-8599	7,117,905.98	(47.70%)	3,722,846.00	.98%	3,759,474.00
4. Other Local Revenues	8600-8799	2,640,115.00	9.50%	2,891,048.00	.05%	2,892,637.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,002,261.24	(2.33%)	13,675,353.00	7.51%	14,702,308.00
6. Total (Sum lines A1 thru A5c)		31,500,193.01	(26.04%)	23,296,132.00	4.57%	24,361,304.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,101,811.97		7,708,671.97
b. Step & Column Adjustment				300,728.00		108,519.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(693,868.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,101,811.97	(4.85%)	7,708,671.97	1.41%	7,817,190.97
2. Classified Salaries						
a. Base Salaries				4,273,544.85		4,104,139.85
b. Step & Column Adjustment				85,069.00		28,141.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(254,474.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,273,544.85	(3.96%)	4,104,139.85	.69%	4,132,280.85
3. Employee Benefits	3000-3999	7,495,556.19	(11.54%)	6,630,792.00	(8.27%)	6,082,266.00
4. Books and Supplies	4000-4999	3,294,677.72	(39.79%)	1,983,830.00	(4.69%)	1,890,883.00
5. Services and Other Operating Expenditures	5000-5999	8,171,471.23	(22.66%)	6,319,649.00	(.01%)	6,318,703.00
6. Capital Outlay	6000-6999	1,423,712.19	(72.68%)	388,939.00	0.00%	388,939.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,500.00	0.00%	3,500.00	0.00%	3,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	520,997.81	(49.49%)	263,140.00	.73%	265,051.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,285,271.96	(17.67%)	27,402,661.82	(1.84%)	26,898,813.82
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,785,078.95)		(4,106,529.82)		(2,537,509.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,102,513.22		12,317,434.27		8,210,904.45
2. Ending Fund Balance (Sum lines C and D1)		12,317,434.27		8,210,904.45		5,673,394.63
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,317,434.27		8,210,904.45		5,673,394.63
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,317,434.27		8,210,904.45		5,673,394.63
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staff positions funded with pandemic-relief funds are eliminated or moved to the general fund when the funding is fully expended.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,090,888.00	2.72%	58,642,597.00	6.05%	62,187,975.00
2. Federal Revenues	8100-8299	7,739,910.79	(61.15%)	3,006,885.00	0.00%	3,006,885.00
3. Other State Revenues	8300-8599	9,024,045.98	(37.53%)	5,637,392.00	1.25%	5,708,108.00
4. Other Local Revenues	8600-8799	3,474,834.92	7.22%	3,725,768.00	.04%	3,727,357.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		77,329,679.69	(8.17%)	71,012,642.00	5.09%	74,630,325.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,580,991.35		29,706,623.91
b. Step & Column Adjustment				1,125,632.56		434,298.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		409,224.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,580,991.35	3.94%	29,706,623.91	2.84%	30,550,145.91
2. Classified Salaries						
a. Base Salaries				11,227,034.56		11,350,289.15
b. Step & Column Adjustment				221,793.00		101,244.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(98,538.41)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,227,034.56	1.10%	11,350,289.15	.89%	11,451,533.15
3. Employee Benefits	3000-3999	18,696,244.69	(2.24%)	18,277,501.00	(1.91%)	17,928,205.00
4. Books and Supplies	4000-4999	5,412,474.30	(27.45%)	3,926,686.00	(2.37%)	3,833,739.00
5. Services and Other Operating Expenditures	5000-5999	13,066,275.89	(14.45%)	11,178,574.00	(.01%)	11,177,628.00
6. Capital Outlay	6000-6999	3,119,642.94	(67.12%)	1,025,789.00	(47.86%)	534,834.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,336,378.00	(6.20%)	1,253,500.00	0.00%	1,253,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,680.00)	(66.10%)	(46,680.00)	0.00%	(46,680.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,301,361.73	(5.69%)	76,672,283.06	.01%	76,682,905.06
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,971,682.04)		(5,659,641.06)		(2,052,580.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		29,409,906.15		25,438,224.11		19,778,583.05
2. Ending Fund Balance (Sum lines C and D1)		25,438,224.11		19,778,583.05		17,726,002.99
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	55,970.71		55,971.00		55,971.00
b. Restricted	9740	12,317,434.27		8,210,904.45		5,673,394.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,480,995.00		7,049,223.00		6,969,223.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,440,000.00		2,301,000.00		2,301,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	2,143,824.13		2,161,484.60		2,726,414.36
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,438,224.11		19,778,583.05		17,726,002.99
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,440,000.00		2,301,000.00		2,301,000.00
c. Unassigned/Unappropriated	9790	2,143,824.13		2,161,484.60		2,726,414.36
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,561,771.71		2,641,772.00		2,721,772.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,145,595.84		7,104,256.60		7,749,186.36
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.79%		9.27%		10.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,152.80		4,285.72		4,418.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,301,361.73		76,672,283.06		76,682,905.06
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		81,301,361.73		76,672,283.06		76,682,905.06
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,439,040.85		2,300,168.49		2,300,487.15
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,439,040.85		2,300,168.49		2,300,487.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)		
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)								
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00		
2. Federal Revenues	8100-8299	2,230,759.00	0.00%	2,230,759.00	0.00%	2,230,759.00		
3. Other State Revenues	8300-8599	281,868.10	(46.78%)	150,000.00	0.00%	150,000.00		
4. Other Local Revenues	8600-8799	13,873.14	0.00%	13,873.14	0.00%	13,873.14		
5. Other Financing Sources								
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00		
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00		
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00		
6. Total (Sum lines A1 thru A5c)		2,526,500.24	(5.22%)	2,394,632.14	0.00%	2,394,632.14		
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00		
2. Classified Salaries	2000-2999	903,860.00	2.06%	922,488.48	.68%	928,769.28		
3. Employee Benefits	3000-3999	479,619.00	5.39%	505,471.78	.47%	507,851.81		
4. Books and Supplies	4000-4999	1,191,038.07	0.00%	1,191,038.07	0.00%	1,191,038.07		
5. Services and Other Operating Expenditures	5000-5999	109,757.22	0.00%	109,757.22	0.00%	109,757.22		
6. Capital Outlay	6000-6999	15,652.00	0.00%	15,652.00	0.00%	15,652.00		
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00		
8. Other Outgo - Transfers of Indirect Costs	7300-7399	90,114.00	2.47%	92,338.00	.47%	92,772.00		
9. Other Financing Uses								
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00		
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00		
10. Other Adjustments (Explain in Section E below)								
11. Total (Sum lines B1 thru B10)		2,790,040.29	1.67%	2,836,745.55	.32%	2,845,840.38		
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(263,540.05)		(442,113.41)		(451,208.24)		
D. FUND BALANCE								
1. Net Beginning Fund Balance	9791-9795	1,357,143.71		1,093,603.66		651,490.25		
2. Ending Fund Balance (Sum lines C and D1)		1,093,603.66		651,490.25		200,282.01		
3. Components of Ending Fund Balance								
a. Nonspendable	9710-9719	0.00		65,582.21		65,582.21		
b. Restricted	9740	1,093,603.66		585,908.04		134,699.80		
c. Committed								
1. Stabilization Arrangements	9750	0.00		0.00		0.00		
2. Other Commitments	9760	0.00		0.00		0.00		
d. Assigned	9780	0.00		0.00		0.00		
e. Unassigned/Unappropriated								
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00		
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00		
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,093,603.66		651,490.25		200,282.01		
E. ASSUMPTIONS								
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.								
One-time funds received for School Food Best Practices deducted from Other State Revenue for the two projected outyears.								

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,958.49	3,958.49	4,152.80	4,152.80	194.31	5.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,958.49	3,958.49	4,152.80	4,152.80	194.31	5.0%
5. District Funded County Program ADA						
a. County Community Schools	56.65	56.65	56.65	56.65	0.00	0.0%
b. Special Education-Special Day Class	36.31	36.31	36.31	36.31	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	.53	.53	.53	.53	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	93.49	93.49	93.49	93.49	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,051.98	4,051.98	4,246.29	4,246.29	194.31	5.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			28,081,697.00	25,316,014.00	22,105,140.00	23,006,068.00	23,121,416.00	19,938,483.00	23,058,366.00	25,937,360.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,420,207.00	1,420,207.00	5,747,446.00	2,556,372.00	2,556,372.00	5,747,446.00	2,556,372.00	2,556,372.00
Property Taxes	8020- 8079		0.00	321,385.00	(3,111.00)	211,548.00	(2,454.00)	331,000.00	10,200,000.00	220,000.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		623,217.00	13,457.00	14,558.00	1,770,601.00	0.00	300,000.00	300,000.00	2,100,000.00
Other State Revenue	8300- 8599		190,631.00	264,689.00	645,371.00	565,973.00	343,136.00	650,000.00	250,000.00	250,000.00
Other Local Revenue	8600- 8799		19,533.00	608,957.00	49,373.00	116,077.00	27,970.00	450,000.00	120,000.00	50,000.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,253,588.00	2,628,695.00	6,453,637.00	5,220,571.00	2,925,024.00	7,478,446.00	13,426,372.00	5,176,372.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		588,272.00	2,266,551.00	2,374,494.00	3,078,134.00	2,623,115.00	182,231.00	5,200,000.00	2,700,000.00
Classified Salaries	2000- 2999		450,062.00	816,458.00	820,389.00	874,073.00	865,628.00	1,636,000.00	1,000,000.00	1,000,000.00
Employee Benefits	3000- 3999		410,098.00	1,192,260.00	1,219,132.00	1,005,030.00	1,287,847.00	875,000.00	2,600,000.00	1,650,000.00
Books and Supplies	4000- 4999		(2,473.00)	351,030.00	158,845.00	288,800.00	170,897.00	250,000.00	400,000.00	750,000.00
Services	5000- 5999		164,788.00	823,339.00	1,115,305.00	1,345,691.00	1,025,331.00	1,100,000.00	1,100,000.00	1,100,000.00
Capital Outlay	6000- 6599		19,956.00	933,904.00	248,228.00	32,396.00	97,402.00	135,000.00	135,000.00	135,000.00
Other Outgo	7000- 7499		62,432.00	62,432.00	112,378.00	112,378.00	112,378.00	112,378.00	112,378.00	112,378.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,693,135.00	6,445,974.00	6,048,771.00	6,736,502.00	6,182,598.00	4,290,609.00	10,547,378.00	7,447,378.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	232,762.29								
Accounts Receivable	9200-9299	5,374,896.01		(862.00)		3,611,521.00				
Due From Other Funds	9310	229,405.32								
Stores	9320	30,762.87								
Prepaid Expenditures	9330	140,514.56								
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490	0.00								
SUBTOTAL		6,008,341.05	0.00	(862.00)	0.00	3,611,521.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(3,791,730.84)	3,326,136.00	(600,006.00)	(483,783.00)	1,092,840.00	(74,641.00)	67,954.00		
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Unearned Revenues	9650	(887,401.76)				887,402.00				
Deferred Inflows of Resources	9690	0.00								
SUBTOTAL		(4,679,132.60)	3,326,136.00	(600,006.00)	(483,783.00)	1,980,242.00	(74,641.00)	67,954.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910			7,261.00	12,279.00					
TOTAL BALANCE SHEET ITEMS		10,687,473.65	(3,326,136.00)	606,405.00	496,062.00	1,631,279.00	74,641.00	(67,954.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,765,683.00)	(3,210,874.00)	900,928.00	115,348.00	(3,182,933.00)	3,119,883.00	2,878,994.00	(2,271,006.00)
F. ENDING CASH (A + E)			25,316,014.00	22,105,140.00	23,006,068.00	23,121,416.00	19,938,483.00	23,058,366.00	25,937,360.00	23,666,354.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		23,666,354.00	23,166,422.00	24,540,416.00	25,633,459.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,747,446.00	2,556,372.00	2,556,372.00	2,076,087.00	0.00		37,497,071.00	37,497,071.00
Property Taxes	8020-8079	0.00	3,640,000.00	4,085,449.00	590,000.00			19,593,817.00	19,593,817.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	1,000,000.00	300,000.00	300,000.00	1,018,077.79			7,739,910.79	7,739,910.79
Other State Revenue	8300-8599	650,000.00	2,000,000.00	900,000.00	2,164,245.98	150,000.00		9,024,045.98	9,024,045.98
Other Local Revenue	8600-8799	200,000.00	475,000.00	400,000.00	482,924.92	475,000.00		3,474,834.92	3,474,834.92
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		7,597,446.00	8,971,372.00	8,241,821.00	6,331,335.69	625,000.00	0.00	77,329,679.69	77,329,679.69
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,700,000.00	2,700,000.00	2,700,000.00	1,468,194.35	0.00		28,580,991.35	28,580,991.35
Classified Salaries	2000-2999	1,000,000.00	1,000,000.00	1,000,000.00	764,424.56			11,227,034.56	11,227,034.56
Employee Benefits	3000-3999	1,650,000.00	1,650,000.00	1,650,000.00	3,506,877.69			18,696,244.69	18,696,244.69
Books and Supplies	4000-4999	900,000.00	900,000.00	651,400.00	593,975.30			5,412,474.30	5,412,474.30
Services	5000-5999	1,600,000.00	1,100,000.00	900,000.00	1,691,821.89			13,066,275.89	13,066,275.89
Capital Outlay	6000-6599	135,000.00	135,000.00	135,000.00	977,756.94			3,119,642.94	3,119,642.94
Other Outgo	7000-7499	112,378.00	112,378.00	112,378.00	62,432.00			1,198,698.00	1,198,698.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,097,378.00	7,597,378.00	7,148,778.00	9,065,482.73	0.00	0.00	81,301,361.73	81,301,361.73
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,610,659.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,610,659.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							3,328,500.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							887,402.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	4,215,902.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							19,540.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(585,703.00)	
E. NET INCREASE/DECREASE (B - C + D)		(499,932.00)	1,373,994.00	1,093,043.00	(2,734,147.04)	625,000.00	0.00	(4,557,385.04)	(3,971,682.04)
F. ENDING CASH (A + E)		23,166,422.00	24,540,416.00	25,633,459.00	22,899,311.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,524,311.96	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		22,899,311.96	22,899,311.96	22,899,311.96	22,899,311.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,899,311.96	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,164,122.56
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 56,037,836.12

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.86%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,407,127.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 689,326.25

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	285,840.80
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,440,294.09
9. Carry-Forward Adjustment (Part IV, Line F)	(842,400.57)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,597,893.52
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	46,483,548.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,059,296.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,752,728.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,145,584.82
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	730,644.08
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	109,350.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,119,361.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	840,418.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,588,161.79
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	74,829,093.56
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.93%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.81%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	4,440,294.09
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,332,197.21
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.12%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.84%) times Part III, Line B19); zero if positive	(842,400.57)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(842,400.57)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.81%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-421200.29) is applied to the current year calculation and the remainder (\$-421200.28) is deferred to one or more future years:	5.37%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-280800.19) is applied to the current year calculation and the remainder (\$-561600.38) is deferred to one or more future years:	5.56%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(842,400.57)

Approved
indirect
cost rate: 10.12%

Highest
rate used
in any
program: 8.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,232,742.00	73,394.00	5.95%
01	3010	1,578,920.00	77,888.00	4.93%
01	3182	165,620.19	12,651.81	7.64%
01	3213	1,319,012.45	28,148.00	2.13%
01	3410	169,749.00	9,606.00	5.66%
01	4035	540,508.00	27,286.00	5.05%
01	4127	114,213.77	6,318.00	5.53%
01	4203	85,877.15	3,377.00	3.93%
01	5630	48,476.97	2,750.00	5.67%
01	5634	54,820.02	3,298.00	6.02%
01	6266	428,437.00	22,930.00	5.35%
01	6385	28,873.00	1,127.00	3.90%
01	6387	322,516.15	19,157.00	5.94%
01	6520	94,902.00	2,183.00	2.30%
01	6762	540,312.00	25,009.00	4.63%
01	7220	197,625.06	11,955.00	6.05%
01	7412	86,069.19	7,607.00	8.84%
01	7435	929,735.25	53,392.00	5.74%
01	8150	2,166,482.03	132,340.00	6.11%
01	9010	903,981.55	581.00	0.06%
12	5025	265,163.00	15,036.00	5.67%
12	5160	38,384.00	2,302.00	6.00%
12	6105	503,431.00	30,228.00	6.00%
13	5310	1,585,484.22	90,114.00	5.68%

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	81,301,361.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,871,628.61
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,068,479.94
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,068,479.94
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	263,540.05
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				71,624,793.23
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				4,246.29
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,867.62
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	59,073,038.78	15,016.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	59,073,038.78	15,016.52
B. Required effort (Line A.2 times 90%)	53,165,734.90	13,514.87
C. Current year expenditures (Line I.E and Line II.B)	71,624,793.23	16,867.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Center Joint Unified
Sacramento County

First Interim
2023-24
General Fund
Special Education Revenue
Allocations
Setup

34 73973 0000000
Form SEAS
E81PU655UY(2023-24)

Current LEA:	34-73973-0000000 Center Joint Unified	
Selected SELPA:	BJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
BJ	Sacramento County	

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

34 73973 0000000
Report SEMAI
E81PU655UY(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								601.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,155,635.10	0.00	0.00	0.00	140,836.78	2,703,872.03		4,000,343.91
2000-2999	Classified Salaries	902,626.55	0.00	0.00	0.00	66,575.33	1,847,222.82		2,816,424.70
3000-3999	Employee Benefits	815,806.17	0.00	0.00	0.00	128,570.04	1,943,330.38		2,887,706.59
4000-4999	Books and Supplies	89,235.00	0.00	0.00	0.00	21,473.00	153,913.00		264,621.00
5000-5999	Services and Other Operating Expenditures	55,120.00	0.00	0.00	0.00	600.00	5,243,141.00		5,298,861.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	3,500.00		3,500.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,018,422.82	0.00	0.00	0.00	358,055.15	11,894,979.23	0.00	15,271,457.20
7310	Transfers of Indirect Costs	2,183.00	0.00	0.00	0.00	0.00	0.00		2,183.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,183.00	0.00	0.00	0.00	0.00	0.00	0.00	2,183.00
	TOTAL COSTS	3,020,605.82	0.00	0.00	0.00	358,055.15	11,894,979.23	0.00	15,273,640.20
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	1,155,635.10	0.00	0.00	0.00	120,037.78	2,703,872.03		3,979,544.91
2000-2999	Classified Salaries	865,193.55	0.00	0.00	0.00	66,575.33	1,276,123.82		2,207,892.70
3000-3999	Employee Benefits	807,456.17	0.00	0.00	0.00	121,585.04	1,574,094.38		2,503,135.59
4000-4999	Books and Supplies	89,235.00	0.00	0.00	0.00	13,610.00	153,913.00		256,758.00
5000-5999	Services and Other Operating Expenditures	55,120.00	0.00	0.00	0.00	600.00	5,243,141.00		5,298,861.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	3,500.00		3,500.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,972,639.82	0.00	0.00	0.00	322,408.15	10,954,644.23	0.00	14,249,692.20
7310	Transfers of Indirect Costs	2,183.00	0.00	0.00	0.00	0.00	0.00		2,183.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,183.00	0.00	0.00	0.00	0.00	0.00	0.00	2,183.00
	TOTAL BEFORE OBJECT 8980	2,974,822.82	0.00	0.00	0.00	322,408.15	10,954,644.23	0.00	14,251,875.20
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								14,251,875.20

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by LEA (LP-I)

34 73973 0000000
Report SEMAI
E81PU655UY(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	106,322.00	0.00	0.00	0.00	0.00	0.00		106,322.00
2000-2999	Classified Salaries	321,998.55	0.00	0.00	0.00	0.00	39,347.50		361,346.05
3000-3999	Employee Benefits	210,260.00	0.00	0.00	0.00	0.00	12,765.97		223,025.97
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	7,744.00		7,744.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	500.00		500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	638,580.55	0.00	0.00	0.00	0.00	60,357.47	0.00	698,938.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	638,580.55	0.00	0.00	0.00	0.00	60,357.47	0.00	698,938.02
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								11,185,913.24
	TOTAL COSTS								11,884,851.26

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								656.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	902,562.55	0.00	0.00	0.00	292,223.31	2,941,813.57	0.00	4,136,599.43
2000-2999	Classified Salaries	811,989.77	0.00	0.00	0.00	123,633.97	1,873,580.65	0.00	2,809,204.39
3000-3999	Employee Benefits	702,969.41	0.00	0.00	0.00	155,813.41	2,123,148.68	0.00	2,981,931.50
4000-4999	Books and Supplies	56,620.59	0.00	0.00	0.00	13,536.90	79,423.83	0.00	149,581.32
5000-5999	Services and Other Operating Expenditures	48,458.54	0.00	0.00	0.00	600.00	4,922,107.00	0.00	4,971,165.54
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	2,522,600.86	0.00	0.00	0.00	585,807.59	11,940,073.73	0.00	15,048,482.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	2,429,805.48							2,429,805.48
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	2,522,600.86	0.00	0.00	0.00	585,807.59	11,940,073.73	0.00	15,048,482.18
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	39,648.56	0.00	0.00	39,648.56
2000-2999	Classified Salaries	190,693.98	0.00	0.00	0.00	0.00	607,038.10	0.00	797,732.08
3000-3999	Employee Benefits	76,342.43	0.00	0.00	0.00	10,122.43	333,224.91	0.00	419,689.77
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,371.00	0.00	5,371.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	267,036.41	0.00	0.00	0.00	49,770.99	945,634.01	0.00	1,262,441.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	267,036.41	0.00	0.00	0.00	49,770.99	945,634.01	0.00	1,262,441.41
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,262,441.41

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	902,562.55	0.00	0.00	0.00	252,574.75	2,941,813.57	0.00	4,096,950.87
2000-2999	Classified Salaries	621,295.79	0.00	0.00	0.00	123,633.97	1,266,542.55	0.00	2,011,472.31
3000-3999	Employee Benefits	626,626.98	0.00	0.00	0.00	145,690.98	1,789,923.77	0.00	2,562,241.73
4000-4999	Books and Supplies	56,620.59	0.00	0.00	0.00	13,536.90	79,423.83	0.00	149,581.32
5000-5999	Services and Other Operating Expenditures	48,458.54	0.00	0.00	0.00	600.00	4,916,736.00	0.00	4,965,794.54
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	2,255,564.45	0.00	0.00	0.00	536,036.60	10,994,439.72	0.00	13,786,040.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	2,429,805.48							2,429,805.48
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,255,564.45	0.00	0.00	0.00	536,036.60	10,994,439.72	0.00	13,786,040.77
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								13,786,040.77
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	115,112.73	0.00	0.00	0.00	0.00	0.00	0.00	115,112.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	8,610.79	0.00	8,610.79
3000-3999	Employee Benefits	35,566.47	0.00	0.00	0.00	368.44	5,354.49	0.00	41,289.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,486.48	0.00	4,486.48
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	336.99	0.00	336.99
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	150,679.20	0.00	0.00	0.00	368.44	18,788.75	0.00	169,836.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	150,679.20	0.00	0.00	0.00	368.44	18,788.75	0.00	169,836.39
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								11,195,830.12
	TOTAL COSTS								11,365,666.51

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

34 73973 0000000
Report SEMAI
E81PU655UY(2023-24)

SELPA: **Sacramento County (BJ)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	937,205.76		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	940,335.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	35,647.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	145,927.91 (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

THIS SECTION IS NOT APPLICABLE!			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	145,927.91 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:			

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

34 73973 0000000
Report SEMAI
E81PU655UY(2023-24)

SELPA: Sacramento County (BJ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
15,273,640.20		
1,021,765.00		
14,251,875.20	16,215,846.25	
	0.00	
	16,215,846.25	
	0.00	
	0.00	
14,251,875.20	16,215,846.25	(1,963,971.05)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Projected Exps. FY 2023-24	Comparison Year 2022-23	Difference
15,273,640.20		
1,021,765.00		
14,251,875.20	16,215,846.25	
	0.00	
	16,215,846.25	
	0.00	

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

34 73973 0000000
Report SEMAI
E81PU655UY(2023-24)

SELPA: Sacramento County (BJ)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	14,251,875.20	16,215,846.25	
d. Special education unduplicated pupil count	601.00	656.00	
e. Per capita state and local expenditures (A2c/A2d)	23,713.60	24,719.28	(1,005.68)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2023-24	Comparison Year 2022-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	11,884,851.26	11,365,666.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,365,666.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,884,851.26	11,365,666.51	519,184.75

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2023-24	Comparison Year 2022-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	11,884,851.26	11,365,666.51	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,365,666.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,884,851.26	11,365,666.51	
b. Special education unduplicated pupil count	601.00	656.00	

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

34 73973 0000000
Report SEMAI
E81PU655UY(2023-24)

SELPA: Sacramento County (BJ)

c. Per capita local expenditures (B2a/B2b)	19,775.13	17,325.71	2,449.42
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If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Lisa Coronado

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First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA: Sacramento County (BJ)

Object Code	Description	Sacramento County Office of Education (BJ00)	Galt Joint Union High (BJ05)	River Delta Joint Unified (BJ09)	Center Joint Unified (BJ10)	Robla Elementary (BJ11)	Galt Joint Union Elementary (BJ12)
TOTAL PROJECTED EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources							

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA: Sacramento County (BJ)

Object Code	Description	Sacramento County Office of Education (BJ00)	Galt Joint Union High (BJ05)	River Delta Joint Unified (BJ09)	Center Joint Unified (BJ10)	Robla Elementary (BJ11)	Galt Joint Union Elementary (BJ12)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA: Sacramento County (BJ)

Object Code	Description	Arcohe Union Elementary (BJ14)	Elverta Joint Elementary (BJ15)	Natomas Charter (BJA01)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2023-24 Projected Expenditures vs. Actual Comparison Year
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA: Sacramento County (BJ)

Object Code	Description	Arcohe Union Elementary (BJ14)	Elverta Joint Elementary (BJ15)	Natomas Charter (BJA01)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(137,680.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	47,566.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,000.00	0.00	90,114.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	137,680.00	(137,680.00)	0.00	0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	3,958.49	4,152.80			
	Charter School	0.00	0.00			
	Total ADA	3,958.49	4,152.80	4.9%		Not Met
1st Subsequent Year (2024-25)						
	District Regular	4,081.00	4,285.72			
	Charter School	0.00	0.00			
	Total ADA	4,081.00	4,285.72	5.0%		Not Met
2nd Subsequent Year (2025-26)						
	District Regular	4,212.00	4,418.64			
	Charter School	0.00	0.00			
	Total ADA	4,212.00	4,418.64	4.9%		Not Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The new housing developments brought in more students than projected.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	4,350.00	4,442.00		
Charter School	0.00	0.00		
Total Enrollment	4,350.00	4,442.00	2.1%	Not Met
1st Subsequent Year (2024-25)				
District Regular	4,486.00	4,582.00		
Charter School	0.00	0.00		
Total Enrollment	4,486.00	4,582.00	2.1%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	4,630.00	4,726.00		
Charter School	0.00			
Total Enrollment	4,630.00	4,726.00	2.1%	Not Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The new housing developments brought in more students than projected.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	4,024	4,162	
Charter School		0	
Total ADA/Enrollment	4,024	4,162	96.7%
Second Prior Year (2021-22)			
District Regular	3,606	4,102	
Charter School		0	
Total ADA/Enrollment	3,606	4,102	87.9%
First Prior Year (2022-23)			
District Regular	3,829	4,196	
Charter School	0	0	
Total ADA/Enrollment	3,829	4,196	91.3%
Historical Average Ratio:			91.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	4,153	4,442		
Charter School	0	0		
Total ADA/Enrollment	4,153	4,442	93.5%	Not Met
1st Subsequent Year (2024-25)				
District Regular	4,286	4,582		
Charter School	0	0		
Total ADA/Enrollment	4,286	4,582	93.5%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	4,418	4,726		
Charter School	0			
Total ADA/Enrollment	4,418	4,726	93.5%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Attendance dropped due to the pandemic so our historical average is low. Our current attendance rate is increasing to be closer to our pre-pandemic rate.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	54,403,722.00	57,090,888.00	4.9%	Not Met
1st Subsequent Year (2024-25)	57,117,140.00	58,486,898.00	2.4%	Not Met
2nd Subsequent Year (2025-26)	60,405,246.00	62,023,832.00	2.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Our LCFF Revenue projection has increased to reflect an increase in enrollment. Our census day enrollment figure is greater than projected.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	26,682,438.20	30,482,324.73	87.5%
Second Prior Year (2021-22)	30,955,704.19	37,371,066.24	82.8%
First Prior Year (2022-23)	31,910,917.52	40,861,521.16	78.1%
	Historical Average Ratio:		82.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.8% to 85.8%	79.8% to 85.8%	79.8% to 85.8%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	38,633,357.59	48,016,089.77	80.5%	Met
1st Subsequent Year (2024-25)	40,890,810.24	49,269,621.24	83.0%	Met
2nd Subsequent Year (2025-26)	41,898,146.24	49,784,091.24	84.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	4,485,218.00	7,739,910.79	72.6%	Yes
1st Subsequent Year (2024-25)	3,329,825.00	3,006,885.00	-9.7%	Yes
2nd Subsequent Year (2025-26)	3,345,709.00	3,006,885.00	-10.1%	Yes

Explanation:
(required if Yes)

Carried-over funds from the prior year have been added to the budget. These funds are accounted for as revenue when expended. These funds will be depleted in this fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	8,107,142.00	9,024,045.98	11.3%	Yes
1st Subsequent Year (2024-25)	8,022,102.00	5,637,392.00	-29.7%	Yes
2nd Subsequent Year (2025-26)	8,124,882.00	5,708,108.00	-29.7%	Yes

Explanation:
(required if Yes)

Carried-over funds from the prior year have been added to the budget. These funds are accounted for as revenue when expended. These funds will be depleted in this fiscal year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	3,045,826.00	3,474,834.92	14.1%	Yes
1st Subsequent Year (2024-25)	3,037,617.00	3,725,768.00	22.7%	Yes
2nd Subsequent Year (2025-26)	3,039,931.00	3,727,357.00	22.6%	Yes

Explanation:
(required if Yes)

MediCal revenue was adjusted due to increased billing and reimbursement expected.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	4,176,558.00	5,412,474.30	29.6%	Yes
1st Subsequent Year (2024-25)	4,064,919.00	3,926,686.00	-3.4%	No
2nd Subsequent Year (2025-26)	4,137,690.00	3,833,739.00	-7.3%	Yes

Explanation:
(required if Yes)

Carried-over funds were posted after budget adoption.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	11,766,105.00	13,066,275.89	11.1%	Yes
1st Subsequent Year (2024-25)	11,949,056.00	11,178,574.00	-6.4%	Yes
2nd Subsequent Year (2025-26)	12,247,209.00	11,177,628.00	-8.7%	Yes

Explanation:
(required if Yes)

Carried-over funds were posted after budget adoption for the current fiscal year. Those carried-over funds have been removed in out years.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	15,638,186.00	20,238,791.69	29.4%	Not Met
1st Subsequent Year (2024-25)	14,389,544.00	12,370,045.00	-14.0%	Not Met
2nd Subsequent Year (2025-26)	14,510,522.00	12,442,350.00	-14.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	15,942,663.00	18,478,750.19	15.9%	Not Met
1st Subsequent Year (2024-25)	16,013,975.00	15,105,260.00	-5.7%	Not Met
2nd Subsequent Year (2025-26)	16,384,899.00	15,011,367.00	-8.4%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Carried-over funds from the prior year have been added to the budget. These funds are accounted for as revenue when expended. These funds will be depleted in this fiscal year.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Carried-over funds from the prior year have been added to the budget. These funds are accounted for as revenue when expended. These funds will be depleted in this fiscal year.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

MediCal revenue was adjusted due to increased billing and reimbursement expected.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Carried-over funds were posted after budget adoption.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Carried-over funds were posted after budget adoption for the current fiscal year. Those carried-over funds have been removed in out years.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,032,485.18	2,680,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,330,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.8%	9.3%	10.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	3.1%	3.4%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(2,186,603.09)	48,016,089.77	4.6%	Not Met
1st Subsequent Year (2024-25)	(1,553,111.24)	49,269,621.24	3.2%	Not Met
2nd Subsequent Year (2025-26)	484,929.76	49,784,091.24	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Carried-over funds from the prior year will eliminate the budget deficit. In addition, enrollment is expected to increase with the new housing development which will result in increased LCFF revenue.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	25,438,224.11	Met
1st Subsequent Year (2024-25)	19,778,583.05	Met
2nd Subsequent Year (2025-26)	17,726,002.99	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	22,899,311.96	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	4,152.80	4,285.72	4,418.64
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	81,301,361.73	76,672,283.06	76,682,905.06
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	81,301,361.73	76,672,283.06	76,682,905.06

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

3%	3%	3%
2,439,040.85	2,300,168.49	2,300,487.15
0.00	0.00	0.00
2,439,040.85	2,300,168.49	2,300,487.15

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,440,000.00	2,301,000.00	2,301,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,143,824.13	2,161,484.60	2,726,414.36
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,561,771.71	2,641,772.00	2,721,772.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	7,145,595.84	7,104,256.60	7,749,186.36
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.79%	9.27%	10.11%
District's Reserve Standard (Section 10B, Line 7):	2,439,040.85	2,300,168.49	2,300,487.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(14,010,786.00)	(14,002,261.24)	-1.1%	(8,524.76)	Met
1st Subsequent Year (2024-25)	(14,142,704.94)	(13,675,353.00)	-3.3%	(467,351.94)	Met
2nd Subsequent Year (2025-26)	(14,418,731.71)	(14,702,308.00)	2.0%	283,576.29	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Total Annual Payments:	7,643,163	7,263,950	8,522,391	8,439,563
Has total annual payment increased over prior year (2022-23)?	No	Yes	Yes	

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

The general obligation bond commitment is funded by tax payers.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

5,752,962.00	5,137,014.00
552,458.00	1,418,283.00
5,200,504.00	3,718,731.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

498,170.00	514,479.00
498,170.00	538,748.00
498,170.00	467,471.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

70,066.00	308,203.92
235,495.00	308,477.00
235,495.00	308,477.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

295,165.00	311,445.00
295,165.00	311,445.00
295,165.00	311,445.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

35	39
35	39
35	39

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2	Self-Insurance Liabilities	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

3	Self-Insurance Contributions	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	253.3	276.4	276.4	281.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Sep 20, 2023

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Aug 25, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Sep 20, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

1,816,700

993,424

340,112

9.5%

4.7%

1.6%

Identify the source of funding that will be used to support multiyear salary commitments:

Carried-over funds from prior year, and increased revenue due to new housing developments.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
3,529,248	3,529,248	3,680,508
72.9%	72.9%	72.3%
0.0%	0.0%	.6%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
395,712	967,313	397,145
1.9%	3.9%	1.6%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	211.6	245.1	245.1	245.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Nov 15, 2023

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Oct 31, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Nov 15, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End
Date:

Jun 30, 2025

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

1,313,602

152,022

113,752

15.5%

1.6%

1.2%

Identify the source of funding that will be used to support multiyear salary commitments:

Carried-over funds from prior year, and increased revenue due to new housing developments.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,805,430	1,805,430	1,805,430
78.2%	78.2%	78.2%
0.0%	0.0%	0.0%

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
92,773	177,626	101,244
1.2%	2.0%	1.7%

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Classified (Non-management) Attrition (layoffs and retirements)

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	29.0	32.0	31.0	31.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
428,923	164,600	34,442
12.1%	4.1%	83.0%

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

518,822

496,674

496,674

3. Percent of H&W cost paid by employer

71.5%

71.9%

71.9%

4. Percent projected change in H&W cost over prior year

0.0%

.4%

0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

124,620

140,397

37,154

3. Percent change in step and column over prior year

3.9%

3.6%

.9%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

6,000

6,000

6,000

3. Percent change in cost of other benefits over prior year

0.0%	0.0%	0.0%
------	------	------

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	<div>No</div>
A2.	Is the system of personnel position control independent from the payroll system?	<div>No</div>
A3.	Is enrollment decreasing in both the prior and current fiscal years?	<div>No</div>
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	<div>No</div>
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	<div>Yes</div>
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7.	Is the district's financial system independent of the county office system?	<div>No</div>
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	<div>No</div>
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A5. Certificated, confidential, and management positions will receive a 3% salary increase in 2024-25 which may exceed the state cost of living adjustment (COLA). The CA Budget projected a 3.94% COLA but the Legislative Analyst's Office is currently projecting the COLA to be 1.27%.

End of School District First Interim Criteria and Standards Review

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 20, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Lisa Coronado

Telephone: (916) 338-6400

Title: Director of Fiscal Services

E-mail: coronado@centerusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Agenda Item: XIV-C



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Scott A. Loehr
Superintendent

Initials:
SL

SUBJECT: Annual Organizational Meeting for Governing Board

☒ **Action Item**

☐ **Information Item**

Attached Pages 3

BACKGROUND:

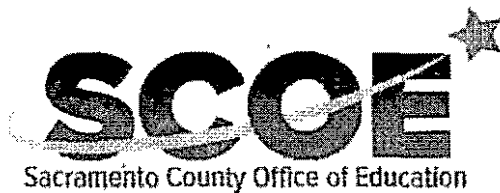
Education Code Section 35143 requires governing boards to conduct an annual organizational meeting. At this time, the Board will:

- 1) elect the Board President;
- 2) elect a Clerk of the Board;
- 3) appoint a Board Representative to the County School Boards Association;
- 4) establish the time, place and frequency of regular meetings of the Board.

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees conduct the Annual Organizational Meeting of the Board.

Agenda Item: XIV-C



10474 Mather Boulevard
P.O. Box 269003
Sacramento, CA 95826-9003
(916) 228-2500 • www.scoe.net

Memorandum

TO: District Superintendents

FROM: David W. Gordon, County Superintendent *Dave*

DATE: October 13, 2023

SUBJECT: ANNUAL ORGANIZATIONAL MEETING FOR GOVERNING BOARDS

Under the provisions of Education Code section 35143, your governing board is required to set an annual organizational meeting in years in which no regular election for governing board members is conducted "on any date in December, but no later than December 20."¹

The period for your 2023 annual
organizational meeting is:
December 1-20

The day and time of your annual organizational meeting are to be selected by your governing board at its last regular meeting held *immediately before the organizational meeting*, and the County Superintendent of Schools shall be notified of the day and time selected.

Following your regular meeting at which you set your annual organizational meeting, please complete and return the enclosed form, notifying us of the date and time of your organizational meeting.

NOTE: Education Code section 35143 requires the County Superintendent of Schools to designate the date and time for the annual organizational meeting if your Board fails to do so. Therefore, it is important that we receive this form no later than 5:00 p.m. on December 1, 2023. If necessary, please send the form to us via fax at 916.228.2403.

After your organizational meeting has been held, please have the enclosed "Certificate of Election of Board President, Clerk, and Board Representative" (**yellow form**) completed, signed, and forwarded to this office. If you have any questions, please call Wende Watson at 916.228.2410.

Enclosures

¹ The time period for holding an annual organizational meeting is determined based on whether a regular election is conducted. Districts conducting a special election in November should schedule their annual organizational meeting between December 8-20 because newly elected board members are seated the *second Friday* of December following the November election. (Ed. Code, § 5017.)

**CERTIFICATE OF ELECTION
OF
BOARD PRESIDENT, CLERK & BOARD REPRESENTATIVE**

INSTRUCTIONS: Please complete and forward this certificate to the County Superintendent of Schools immediately following your annual organizational meeting which must be held on any date in December prior to December 21, 2023.

It is hereby certified that at the annual organizational meeting of the governing board of the _____ District, held _____, 2023, the following officers and representatives were elected:

PRESIDENT: _____

Address: _____

VICE PRESIDENT: _____

Address: _____

**OTHER BOARD
OFFICER
OR REP (IF ANY):** _____

Address: _____

Submitted by: _____

Title: _____

Return to:

Wende Watson
Sacramento County Office of Education
P.O. Box 269003
Sacramento, CA 95826-9003

Cal Ed Code § 35143

Deering's California Codes are current through the 2023 Extra Session Ch 1, 2023 Regular Session Ch. 261.

Deering's California Codes Annotated > EDUCATION CODE (Titles 1 — 3) > Title 2 Elementary and Secondary Education (Divs. 1 — 4) > Division 3 Local Administration (Pts. 21 — 25) > Part 21 Local Educational Agencies (Chs. 1 — 5) > Chapter 2 Governing Boards (Arts. 1 — 16) > Article 3 Meetings (§§ 35140 — 35149)

§ 35143. Annual organizational meetings

(a) The governing board of each school district shall hold an annual organizational meeting. In a year in which a regular election for governing board members is conducted, the meeting shall be held on a day within a 15-day period that commences with the second Friday in December following the regular election. Organizational meetings in years in which no such regular election for governing board members is conducted shall be held on any date in December, but no later than December 20. Unless otherwise provided by rule of the governing board, the day and time of the annual meeting shall be selected, in a year in which a regular election for governing board members is conducted, by the board at its regular meeting . held immediately before the first day of such 15-day period, or in a year in which no such regular election for governing board members is conducted, by the board at its last regular meeting held immediately before the organizational meeting. The board shall notify the county superintendent of schools of the day and time selected. The clerk of the board shall, within 15 days before the date of the annual meeting, notify in writing all members and members-elect of the date and time selected for the meeting.

(b) If the board fails to select a day and time for the meeting, the county superintendent of schools having jurisdiction over the district shall, before the first day of such 15-day period and after the regular meeting of the board held immediately before the first day of such 15-day period, designate the day and time of the annual meeting. The day designated shall be within the 15-day period. The county superintendent of schools shall notify in writing all members and members-elect of the date and time.

(c) At the annual meeting the governing board of each high school district, union high school district, and joint union high school district shall organize by electing a president from its members and a clerk.

(d) At the annual meeting each city board of education shall organize by electing a president from its members.

(e) At the annual meeting the governing board of each other type of school district, except a community college district, shall elect one of its members clerk of the district.

(f) As an alternative to the procedures set forth in this section, a city board of education whose members are elected in accordance with a city charter for terms of office commencing in December, may hold its annual organizational meeting required in this section between December 15 and January 14, inclusive, as provided in rules and regulations that shall be adopted by such board. At the annual meeting the city board of education shall organize by electing a president and vice president from its members who shall serve in such office during the period January 15 next to the following January 14, unless removed from such office by majority vote of all members of the city board of education.

History

Enacted Stats 1976 ch 1010 § 2, operative April 30, 1977. Amended Stats 2021 ch 666 § 24 (AB 486), effective January 1, 2022.

**CENTER JOINT UNIFIED SCHOOL DISTRICT
FINANCING CORPORATION**

**ORGANIZATIONAL MEETING
December 20, 2023**

A G E N D A

- 1. Call to Order**
- 2. Approval of Prior Meeting Minutes: December 14, 2022**
- 3. Appointment of New Officers**
- 4. Other Business**
- 5. Public Comments**
- 6. Adjournment**

CENTER JOINT UNIFIED SCHOOL DISTRICT FINANCING CORPORATION

ORGANIZATIONAL MEETING

December 14, 2022

MINUTES

1. Call to Order

Trustee Bruno, called a recess of the regular meeting of the Center Joint Unified Board of Trustees at 6:58 p.m., at which time the annual Organizational Meeting of the Board of Directors of the Center Joint Unified School District Financing Corporation was convened.

Roll Call: Members Present: Mrs. Nancy Anderson, Mr. Howard Ballin,
Mr. Steven Bruno, and Mrs. Delrae Pope

Members Absent: Dr. Tabia Lee

2. Adoption of Minutes: December 15, 2021

A motion to approve the adoption of the minutes of December 15, 2021 of the Center Joint Unified Financing Corporation, was made by Trustee Anderson and seconded by Trustee Pope.

Ayes: Anderson, Ballin, Bruno, Pope

Noes: None

Absent: Lee

3. Appointment of New Officers

A motion was made by Trustee Anderson, seconded by Trustee Pope, to go with the same officers as appointed for the School Board of Trustees, which would place Trustee Pope as President and Trustee Anderson as Secretary of the CJUSD Financing Corporation.

Ayes: Anderson, Ballin, Bruno, Lee, Pope

Noes: None

4. Other Business - None

5. Public Comments - None

6. Adjournment – 6:59 p.m.

CJUSD FINANCING CORPORATION
ORGANIZATIONAL MEETING
December 14, 2022
Page 2

Nancy Anderson

Howard Ballin

Steve Bruno

Delrae Pope

Adrianna Sammons

Date Adopted

Agenda Item: XIV-D



AGENDA ITEM

BOARD OF TRUSTEES

Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Scott Loehr
Superintendent

Initials:
SL

SUBJECT: Second Reading: Policies, Regulations and Exhibits

☒ **Action Item**

☐ **Information Item**

Attached Pages _____

BACKGROUND:

Revise Board Policy 0410 - Nondiscrimination in District Programs and Activities
Revise Board Policy 1160 - Political Processes
Revise Board Policy 1312.2 - Complaints Concerning Instructional Materials
Revise Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials
Revise Exhibit(l) 1312.2 - Complaints Concerning Instructional Materials
Revise Board Policy 1312.3 - Uniform Complaint Procedures
Revise Administrative Regulation 1312.3 - Uniform Complaint Procedures
Revise Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures
Revise Exhibit(l) 1312.4 - Williams Uniform Complaint Procedures
Revise Exhibit(2) 1312.4 - Williams Uniform Complaint Procedures
Revise Administrative Regulation 1330 - Use of School Facilities
Revise Administrative Regulation 3311 - Bids
Revise Administrative Regulation 3311.3 - Design-Build Contracts
Revise Board Policy 3312 - Contracts
Revise Board Policy 3460 - Financial Reports and Accountability
Revise Board Policy 3551 - Food Service Operations/Cafeteria Fund
Revise Administrative Regulation 3551 - Food Service Operations/Cafeteria Fund
Revise Board Policy 4151/4251/4351 - Employee Compensation
Revise Administrative Regulation 4217.3 - Layoff/Rehire
Revise Board Policy 5145.3 - Nondiscrimination/Harassment
Revise Board Policy 6143 - Courses of Study
Revise Administrative Regulation 6143 - Courses of Study
Revise Board Policy 6161.1 - Selection and Evaluation of Instructional Materials
Revise Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials
Revise Exhibit(l) 6161.1 - Selection and Evaluation of Instructional Materials
Revise Board Policy 6161.11 - Supplementary Instructional Materials
Revise Board Policy 6163.1 - Library Media Centers
Revise Board Policy 6162.5 - Student Assessment
Revise Administrative Regulation 7140 - Architectural and Engineering Services

RECOMMENDED BOARD ACTION:

It is recommended that the CJUSD Board of Trustees approve the second reading of the presented policies, regulations and exhibits.

Agenda Item: XIV-D

Policy 0410: Nondiscrimination In District Programs And Activities

Status: DRAFT

Original Adopted Date: 03/11/1992

This policy shall apply to all acts related to a school activity or school attendance and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board is committed to providing equal opportunity for all individuals in district programs and activities. District programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, reproductive health decisionmaking, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, veteran or military status, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. The Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

All allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

Pursuant to 34 CFR 104.8 and 34 CFR 106.8, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the district. The notification shall also be posted on the district's website and social media and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public

education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. (Education Code 49885; 20 USC 6312)

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or designee if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

The individual identified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Director of Curriculum and Instruction
3243 Center Court Lane
Antelope, CA 95843

Policy 0410: Nondiscrimination In District Programs And Activities

Status: ADOPTED

Original Adopted Date: 03/11/1992 | Last Reviewed Date: 03/11/1992

The Governing Board is committed to equal opportunity for all individuals in education. District programs and activities shall be free from discrimination based on sex, race, color, religion, national origin, ethnic group, marital or parental status, physical or mental disability, social or economic status, sexual orientation, or any other unlawful consideration. These activities include, but are not limited to, course offerings, extra-curricular programs, guidance and counseling.

District programs and facilities, viewed in their entirety, shall be readily accessible to individuals with handicaps. The Superintendent or designee shall ensure that interested persons, including those with impaired vision and hearing, can obtain information about the programs, facilities and activities available to them.

As required by law, the Superintendent or designee shall notify students and parents/guardians of the district's policy on nondiscrimination and related complaint procedures.

Policy 1160: Political Processes

Status: DRAFT

Original Adopted Date: 06/15/2011

The Governing Board has a responsibility to actively advocate fiscal and public policy that supports the district's schools and the children in the community. The Board shall be proactive in defining the district's advocacy agenda based on the district's vision and goals and the needs of the district and community. The Board's advocacy efforts shall be conducted in accordance with legal requirements.

Ballot Measures/Candidates

No district funds, services, supplies, or equipment shall be used to urge the support or defeat of any ballot measure or candidate, including any candidate for election to the Board. (Education Code 7054)

The Board may discuss and study the potential effect of proposed or qualified ballot measures on the district's schools at an open and agendaized Board meeting. The Board's discussion of the effect of such measures shall include an opportunity for staff and members of the public to speak on all sides of the issue. At that meeting, the Board may adopt a position or resolution in support of or in opposition to a ballot measure. The language in any resolution adopted by the Board shall not urge the public to take any action regarding the measure.

The Board's position on a ballot measure, including any resolution, shall be publicized only through normal district procedures and consistent with regular district practice for reporting Board actions. Such publicity shall be for informational purposes and shall not attempt to influence voters.

Individual School Board members may include their name in support of or opposition to a county, city, district, or school measure on a county ballot in accordance with Elections Code 9170.

The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to ballot measures, including information about the impact of ballot measures on the district. (Education Code 7054)

In preparing or distributing such informational material, the Superintendent or designee shall analyze the material to help ensure that it is an appropriate informational activity, provides a fair analysis of the issues, and does not advocate passage or defeat of a measure or candidate.

District resources, including email or computer systems, shall not be used to disseminate campaign literature. In addition, district resources shall not be used to purchase advertisements, bumper stickers, posters, or similar promotional items that advocate an election result or urge voters to take any action in support of or in opposition to a measure.

Political activity related to district bond measures shall, in addition to the above, be subject to the following conditions:

1. The Superintendent or designee may research, draft, and prepare a district bond measure or other initiative for the ballot, but shall not use district resources to influence voters or otherwise campaign for the measure.
2. Upon request, Board members and district administrators may appear at any time before a citizens' group to explain why the Board called for an election on a bond measure and to answer questions. (Education Code 7054.1)

If the presentation occurs during working hours, the employee representing the district shall not urge a citizens' group to vote for or against the bond measure.

3. The Board or any individual Board member may file a written argument for the ballot that is either for or against any school measure. (Elections Code 9501)

Legislation

The Board's responsibility as an advocate for the district may include lobbying and outreach at the state, national, and local levels. The Board and Superintendent or designee shall work to establish and maintain ongoing relationships with elected officials, community leaders, and the media in order to communicate district positions and concerns.

The Board and Superintendent shall develop an advocacy action plan to define expectations and responsibilities. This plan may include, but is not limited to, legislative priorities, strategies for outreach to the media and community, development of key messages and talking points, and adoption of positions on specific legislation, regulations, or budget proposals.

In order to strengthen legislative advocacy efforts, the district may work with organizations and coalitions and may join associations whose representatives lobby on behalf of their members in accordance with Government Code 53060.5.

The district may provide fair and impartial information about legislative issues affecting schools and children and shall inform the community about its advocacy activities. However, informational materials about legislation shall not urge the public to lobby the legislature, Governor, or state agencies on behalf of the district.

As necessary, the Board may direct the Superintendent or designee to draft legislative or regulatory proposals which serve the district's interests.

Legal Advocacy

The Board recognizes that some issues are more appropriately addressed judicially rather than legislatively. When a legal issue is likely to set a state or national precedent, the district may join with other districts or parties in order to resolve the issue through litigation or other appropriate means.

Political Forums

Forums on political issues may be held in district facilities as long as the forum is made available to all sides of the issue on an equitable basis. (Education Code 7058)

Policy 1160: Political Processes

Status: ADOPTED

Original Adopted Date: 06/15/2011 | **Last Reviewed Date:** 06/15/2011

The Governing Board may actively advocate fiscal and public policy that supports the district's schools and the children in the community. The Board shall be proactive in defining the district's advocacy agenda based on the district's vision and goals and the needs of the district and community. The Board's advocacy efforts shall be conducted in accordance with legal requirements.

Ballot Measures/Candidates

No district funds, services, supplies, or equipment shall be used to urge the support or defeat of any ballot measure or candidate, including any candidate for election to the Board. (Education Code 7054)

The Board may discuss and study the potential effect of proposed or qualified ballot measures on the district's schools at an open and agendized Board meeting. The Board's discussion of the effect of such measures shall include an opportunity for staff and members of the public to speak on all sides of the issue. At that meeting, the Board may adopt a position or resolution in support of or in opposition to a ballot measure. The language in any resolution adopted by the Board shall not urge the public to take any action regarding the measure.

The Board's position on a ballot measure, including any resolution, shall be publicized only through normal district procedures and consistent with regular district practice for reporting Board actions. Such publicity shall be for informational purposes and shall not attempt to influence voters.

The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to ballot measures, including information about the impact of ballot measures on the district. (Education Code 7054)

In preparing or distributing such informational material, the Superintendent or designee shall analyze the material to help ensure that it is an appropriate informational activity, provides a fair analysis of the issues, and does not advocate passage or defeat of a measure or candidate.

District resources, including email or computer systems, shall not be used to disseminate campaign literature. In addition, district resources shall not be used to purchase advertisements, bumper stickers, posters, or similar promotional items that advocate an election result or urge voters to take any action in support of or in opposition to a measure.

Political activity related to district bond measures shall, in addition to the above, be subject to the following conditions:

1. The Superintendent or designee may research, draft, and prepare a district bond measure or other initiative for the ballot, but shall not use district resources to influence voters or otherwise campaign for the measure.
2. Upon request, Board members and district administrators may appear at any time before a citizens' group to explain why the Board called for an election on a bond measure and to answer questions. (Education Code 7054.1)

If the presentation occurs during working hours, the employee representing the district shall not urge a citizens' group to vote for or against the bond measure.

3. The Board or any individual Board member may file a written argument for the ballot that is either for or against any school measure. (Elections Code 9501)

Legislation

The Board's responsibility as an advocate for the district may include lobbying and outreach at the state, national, and local levels. The Board and Superintendent or designee shall work to establish and maintain ongoing relationships with elected officials, community leaders, and the media in order to communicate district positions and concerns.

The Board and Superintendent shall develop an advocacy action plan to define expectations and responsibilities. This plan may include, but is not limited to, legislative priorities, strategies for outreach to the media and community, development of key messages and talking points, and adoption of positions on specific legislation, regulations, or

budget proposals.

In order to strengthen legislative advocacy efforts, the district may work with organizations and coalitions and may join associations whose representatives lobby on behalf of their members in accordance with Government Code 53060.5.

The district may provide fair and impartial information about legislative issues affecting schools and children and shall inform the community about its advocacy activities. However, informational materials about legislation shall not urge the public to lobby the legislature, Governor, or state agencies on behalf of the district.

As necessary, the Board may direct the Superintendent or designee to draft legislative or regulatory proposals which serve the district's interests.

Legal Advocacy

The Board recognizes that some issues are more appropriately addressed judicially rather than legislatively. When a legal issue is likely to set a state or national precedent, the district may join with other districts or parties in order to resolve the issue through litigation or other appropriate means.

Political Forums

Forums on political issues may be held in district facilities as long as the forum is made available to all sides of the issue on an equitable basis. (Education Code 7058)

Policy 1312.2: Complaints Concerning Instructional Materials

Status: DRAFT

Original Adopted Date: 08/16/2006

The Governing Board uses a comprehensive process to adopt district instructional materials that is based on selection criteria established by law and Board policy and includes opportunities for the involvement of district staff, parents/guardians, and community members, and, as appropriate, students. Complaints concerning the content or use of instructional materials, including textbooks, supplementary instructional materials, library materials, or other instructional materials and equipment, shall be properly and fairly considered using established complaint procedures.

Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their child's teacher and/or the school principal. If the situation remains unresolved, a complaint may be filed using the process specified in the accompanying administrative regulation and exhibit.

The district shall accept complaints concerning instructional materials only from staff, district residents, or the parents/guardians of children enrolled in a district school (Education Code 35160)

However, a complaint related to the use or prohibited use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library that alleges unlawful discrimination based on a violation of Education Code 243 shall be filed, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

When deliberating upon challenged materials, the Superintendent, or any designee or committee established by the Superintendent to review the materials, shall consider the degree to which the materials aligned with the criteria for instructional materials as specified in law, Board policy, and administrative regulation. In addition, such deliberations may consider the educational philosophy and vision of the district; the educational suitability of the materials including the manner in which the materials support the curriculum and appropriateness for the student's age; the professional opinions of teachers of the subject and of other competent authorities and/or experts; reviews of the materials by reputable bodies; the stated objectives in using the materials; community standards; the allegations in the complaint, including the extent to which the objections are based on the dislike of ideas contained in the materials; and the impact that keeping or removing the materials would have on student well-being.

The Superintendent, or any designee or committee established by the Superintendent to review the materials, shall not prohibit the continued use of an appropriately adopted textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library on the basis that it contains inclusive and/or diverse perspectives, as specified in Education Code 243.

If the complainant finds the Superintendent's or review committee's decision unsatisfactory, the complainant may appeal the decision to the Board.

Any challenged instructional material that is reviewed by the district shall not be subject to further reconsideration for 12 months, unless required by law.

Complaints related to the sufficiency of textbooks or instructional materials shall be resolved as specified in Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures.

Policy 1312.2: Complaints Concerning Instructional Materials

Status: ADOPTED

Original Adopted Date: 08/16/2006 | Last Reviewed Date: 08/16/2006

The Governing Board uses a comprehensive process to adopt district instructional materials that is based on selection criteria established by law and Board policy and includes opportunities for the involvement of parents/guardians and community members. Complaints concerning the content or use of instructional materials, including textbooks, supplementary instructional materials, library materials, or other instructional materials and equipment, shall be properly and fairly considered using established complaint procedures.

Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their child's teacher and/or the school principal. If the situation remains unresolved, a complaint may be filed using the process specified in the administrative regulation.

The district shall accept complaints concerning instructional materials only from staff, district residents, or the parents/guardians of children enrolled in a district school.

When deliberating upon challenged materials, the Superintendent and/or review committee shall consider the educational philosophy of the district, the professional opinions of teachers of the subject and of other competent authorities, reviews of the materials by reputable bodies, the teacher's stated objectives in using the materials, community standards, and the objections of the complainant.

Complainants are encouraged to accept the Superintendent's or review committee's decision. However, if the complainant finds that decision unsatisfactory, he/she may appeal the decision to the Board.

The district's decision shall be based on educational suitability of the materials and the criteria established in Board policy and administrative regulation.

When any challenged instructional material is reviewed by the district, it shall not be subject to further reconsideration for 12 months, unless the Superintendent determines that reconsideration is warranted.

Complaints related to sufficiency of textbooks or instructional materials shall be resolved pursuant to the district's Williams uniform complaint procedure at AR 1312.4.

Regulation 1312.2: Complaints Concerning Instructional Materials

Status: DRAFT

Original Adopted Date: 08/16/2006

Step 1: Informal Complaint

If a staff member, district resident, or parent/guardian of a student enrolled in a district school has a complaint regarding the content or use of any specific instructional material, such individual shall informally discuss the material in question with the principal. (Education Code 35160)

Step 2: Formal Complaint

If the complainant is not satisfied with the principal's initial response, the complainant shall present a written complaint to the principal. Complaints regarding printed material shall name the author, title, and publisher and shall identify the objection by page and item numbers. In the case of nonprinted material, written information specifying the precise nature of the objection and location of such material shall be given. In order for the district to reply appropriately, complainants shall sign all complaints and provide identifying information. Anonymous complaints will not be accepted.

Upon receiving a complaint, the principal shall provide the complainant with a written acknowledgement of its receipt and respond to any procedural questions the complainant may have. The principal shall then notify the Superintendent or designee, the teacher(s), and other staff as appropriate.

During the investigation of the complaint, the challenged material may remain in use until a final decision has been reached.

Step 3: Review Committee

The Superintendent or designee shall determine whether to convene a review committee to review the complaint.

If the Superintendent or designee determines that a review committee is necessary, the Superintendent or designee shall appoint a committee composed of administrators and staff members selected from relevant instructional and administrative areas. The Superintendent or designee may also appoint parents/guardians, students, and community members, as appropriate, to serve on the committee.

The Superintendent or designee may provide training to the review committee to ensure that the review committee is informed regarding its responsibilities, the criteria to follow when reviewing instructional materials, and applicable laws, Board policy(ies), and administrative regulation(s).

Within 30 days of being convened, the review committee shall summarize its findings in a written report. The Superintendent or designee shall notify the complainant in writing of the committee's decision within 15 days of receiving the committee's report.

Step 4: Superintendent Determination

If the Superintendent or designee determines that a review committee is not necessary, the Superintendent or designee shall, in a timely manner, issue a decision regarding the complaint.

Step 5: Appeal to the Governing Board

If the complainant remains unsatisfied, the complainant may appeal the Superintendent's or review committee's decision to the Board. The Board's decision shall be final.

Regulation 1312.2: Complaints Concerning Instructional Materials

Status: ADOPTED

Original Adopted Date: 08/16/2006 | Last Reviewed Date: 08/16/2006

Step 1: Informal Complaint

If a staff member, district resident, or parent/guardian of a pupil enrolled in a district school has a complaint regarding the content or use of any specific instructional material, he/she shall informally discuss the material in question with the principal.

Step 2: Formal Complaint

If the complainant is not satisfied with the principal's initial response, he/she shall present a written complaint to the principal. Complaints regarding printed material shall name the author, title, and publisher and shall identify the objection by page and item numbers. In the case of nonprinted material, written information specifying the precise nature of the objection shall be given. Complainants shall sign all complaints and provide identifying information so that the district is able to make a proper reply. Anonymous complaints will not be accepted.

Upon receiving a complaint, the principal shall acknowledge its receipt and answer any questions regarding procedure. The principal then shall notify the Superintendent or designee and the teacher(s) involved of the complaint.

During the investigation of the complaint, the challenged material may remain in use until a final decision has been reached. However, upon request of the parent/guardian who has filed the complaint, his/her child may be excused from using challenged materials until a resolution has been reached. The teacher shall assign the pupil an alternate material of equal merit.

Step 3: Superintendent Determination

The Superintendent or designee shall determine whether a review committee should be convened to review the complaint.

If the Superintendent or designee determines that a review committee is not necessary, he/she shall issue a decision regarding the complaint.

Step 4: Review Committee

If the Superintendent or designee determines that a review committee is necessary, he/she shall appoint a committee composed of administrators and staff members selected from relevant instructional and administrative areas. The Superintendent or designee may also appoint community members to serve on the committee.

The review committee shall review the criteria specified in Board policy and shall determine the extent to which the challenged material supports the curriculum, the educational appropriateness of the material, and its suitability for the age level of the pupil.

Within 30 days of being convened, the review committee shall summarize its findings in a written report. The Superintendent or designee shall notify the complainant of the committee's decision within 15 days of receiving the committee's report.

Step 5: Appeal to the Governing Board

If the complainant remains unsatisfied, he/she may appeal the Superintendent's or the review committee's decision to the Board. The Board's decision shall be final.

Exhibit 1312.2-E(1): Complaints Concerning Instructional Materials

Status: DRAFT

Original Adopted Date: Pending

**REQUEST FOR RECONSIDERATION OF EXISTING
INSTRUCTIONAL MATERIALS**

This form is only for use by district employees, district residents, or parents/guardians of children enrolled in a district school to challenge the content or use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library.

Date: _____

Name of person filing complaint: _____
Anonymous complaints will not be accepted.

Group represented (if any): _____

Phone: _____

E-mail address: _____

Address: _____

Instructional Material Being Challenged:

Title: _____

Author: _____

Publisher: _____

Date of Edition: _____

Name of school/classroom instructional material was
used: _____

1. Please specifically state the nature of your concern or objection and identify your objection by page, website, webpage and/or link, recording or digital sequence, video frame, or words, as appropriate. You may use additional pages if necessary.

2. Was the instructional material of concern read/heard/viewed in isolation or was the entire selection read/heard/viewed? If the entire selection was not read/heard/viewed, what is your estimate regarding the percentage of the amount read/heard/viewed?

3. What is your concern regarding the consequence if a student reads/hears/views the instructional material? In your assessment, is the instructional material appropriate for the age of the students being taught?

4. What would you like the school to do about the instructional material?

Signature of complainant

For District Use:

Request received by: _____

Date: _____

Title: _____

Action taken: _____

Date: _____

Exhibit (PDF) 1312.2-E PDF(1): Complaints Concerning Instructional Materials

Status: ADOPTED

Original Adopted Date: 05/03/2021

See PDF on the next page.

REQUEST FOR RECONSIDERATION OF INSTRUCTIONAL MATERIALS

This form is for use only by district employees, district residents, or parents/guardians of children enrolled in a district school to challenge the content or use of an instructional material. For complaints regarding sufficiency of instructional materials, please use the Williams Uniform Complaint Procedure complaint form.

Date: _____

Name of person filing complaint: _____

Anonymous complaints will not be accepted.

Group represented (if any): _____

Phone: _____ E-mail address, if any: _____

Address: _____

Material Being Challenged:

Title: _____

Author: _____

Publisher: Date of Edition: _____

Name of school/classroom material was used: _____

1. Please specifically state the nature of your concern or objection and identify your objection by page, tape sequence, video frame, or words, as appropriate. You may use additional pages if necessary.

2. Did you read/view the entire selection?

3. For what age group would you recommend this material?

4. If not, what percentage did you read/view, or what parts?

5. What do you feel might be the result if a pupil reads/views this material?

6. What would you like the school to do about this material?

☐ Do not assign it to my child

☐ Withdraw it from all pupils

☐ Reconsider it

Signature of complainant _____

For District Use: _____

Request received by: Date:

Title: _____

Action taken: Date:

Policy 1312.3: Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 06/12/2019 | Last Revised Date: 02/16/2022

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)
2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)
3. After School Education and Safety programs (Education Code 8482-8484.65)
4. Agricultural career technical education (Education Code 52460-52462)
5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
6. Child care and development programs (Education Code 8200-8488)
7. Compensatory education (Education Code 54400)
8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
9. Course periods without educational content (Education Code 51228.1-51228.3)
10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

Discrimination includes, but is not limited to, the Board's refusal to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. A complaint alleging such unlawful discrimination may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243)
11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and students participating in a newcomer program (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)
12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)
14. Migrant education (Education Code 54440-54445)
15. Physical education instructional minutes (Education Code 51210, 51222, 51223)
16. Student fees (Education Code 49010-49013)
17. Reasonable accommodations to a lactating student (Education Code 222)
18. Regional occupational centers and programs (Education Code 52300-52334.7)
19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)
20. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)
21. State preschool programs (Education Code 8207-8225)
22. State preschool health and safety issues in license-exempt programs (Education Code 8212)
23. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
24. Any other state or federal educational program the SPI or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
 3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures.
 4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in Administrative Regulation 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department.
 5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with Administrative Regulation 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)
 6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with Board Policy 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
 7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with Board Policy 3555 - Nutrition Program Compliance. (5 CCR 15582)
 8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)
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Policy 1312.3: Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 06/12/2019 | Last Revised Date: 02/16/2022 | Last Reviewed Date: 02/16/2022

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)

(cf. 5146 - Married/Pregnant/Parenting Students)

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-8488)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

9. Course periods without educational content (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

11. Educational and graduation requirements for students in foster care, homeless students, students from military families, and students formerly in a juvenile court school (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

14. Migrant education (Education Code 54440-54445)

(cf. 6175 - Migrant Education Program)

15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Center/Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School safety plans (Education Code 32280-32289)

(cf. 0450 - Comprehensive Safety Plan)

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

22. State preschool programs (Education Code 8207-8225)

(cf. 5148.3 - Preschool/Early Childhood Education)

23. State preschool health and safety issues in license-exempt programs (Education Code 8212)

24. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5125 - Student Records)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)

3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)

7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Regulation 1312.3: Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 06/12/2019 | Last Revised Date: 02/16/2022

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in Administrative Regulation 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

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The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities
6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint
7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, students experiencing homelessness, children of military families, former juvenile court school students now enrolled in the district, students who are migratory, and students participating in a newcomer program as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process
8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision
10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school websites and may be provided through district-supported social media, if available.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)
5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant

confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

The compliance officer shall begin an investigation into the complaint within 10 business days of receiving the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in the section "Investigation Report" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, or bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant.

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered

2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, or bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus

5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following.

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures

2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law
3. The material findings of fact in the district's investigation report are not supported by substantial evidence
4. The legal conclusion in the district's investigation report is inconsistent with the law
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE website. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

Regulation 1312.3: Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 06/12/2019 | Last Revised Date: 02/16/2022 | Last Reviewed Date: 02/16/2022

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)
(cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)

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The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)
(cf. 9124 - Attorney)

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (§5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

(cf. 5145.6 - Parental Notifications)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

(cf. 3260 - Fees and Charges)

6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, homeless students, children of military families, and former juvenile court school students now enrolled in the district, as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision

10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable

11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school web sites and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)
5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously,

the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in the section

"Investigation Report" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, and bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant.

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, and bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, and bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action

permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling

(cf. 6164.2 - Guidance/Counseling Services)

2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures.
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the district's investigation report are not supported by substantial evidence.
4. The legal conclusion in the district's investigation report is inconsistent with the law.
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE web site. (Education Code 8212; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

(cf. 1340 - Access to District Records)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

Regulation 1312.4: Williams Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: 06/12/2019 | Last Revised Date: 11/16/2022

Types of Complaints

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186; 5 CCR 4681)
 - a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
 - b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
 - c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
 - d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)
 - a. A semester begins and a teacher vacancy exists.
 - b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.
 - c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

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 the semester for an entire semester. (Education Code 35186; 5 CCR 4600)

Beginning of the year or semester means the time period from the first day students attend classes for a year-long course or semester-long course, though not later than 20 business days afterwards. (5 CCR 4600)

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. (Education Code 35186; 5 CCR 4600)

3. Complaints regarding the condition of school facilities, including any complaint alleging that: (Education Code 35186; 5 CCR 4683)
 - a. A condition poses an emergency or urgent threat to the health or safety of students or staff.

Emergency or urgent threat means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous

or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

- b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292.5.

Clean or maintained school restroom means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers. (Education Code 35292.5)

Open restroom means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when the temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility. (Education Code 35292.5)

In any school serving any of grades 6-12, a complaint may be filed alleging noncompliance with the requirement of Education Code 35292.6 to, at all times, stock and make available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom. (Education Code 35292.6)

Forms and Notices

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However, complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall post in each classroom in each school a notice containing the components specified in Education Code 35186. (Education Code 35186)

Filing of Complaint

A complaint alleging any condition(s) specified in the section "Types of Complaints" above shall be filed with the principal or designee at the school in which the complaint arises. A complaint about problems beyond the authority of the principal shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 35186; 5 CCR 4680)

A complaint alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly in addition to or in lieu of being filed with the district. Any such complaint shall identify the basis and provide evidence to support its filing directly with the SPI. (Education Code 35186)

If the Superintendent or designee becomes aware that a complaint alleging insufficient textbooks or instructional materials that has been filed directly with the SPI but not with the district, the Superintendent or designee may initiate an investigation in accordance with this administrative regulation, as described below, if there is sufficient evidence to do so.

Investigation and Response

The principal or a designee of the Superintendent shall make all reasonable efforts to investigate any problem within the principal's or designee's authority. (Education Code 35186; 5 CCR 4685)

The principal or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the principal or Superintendent's designee shall send written resolution of the complaint to the mailing address of the complainant as indicated on the complaint within 45 working days of the initial filing of the complaint. If the principal makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 35186; 5 CCR 4680, 4685)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code 35186; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in Item #3a in the section "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal or Superintendent or designee may file an appeal to the SPI within 15 days of receiving the district's response. The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code 35186; 5 CCR 4687)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

Reports

On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

Regulation 1312.4: Williams Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 06/12/2019 | Last Revised Date: 11/16/2022 | Last Reviewed Date: 11/16/2022

Types of Complaints

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186 ; 5 CCR 4681)
 - a. A student , including an English learner , does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
 - b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
 - c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
 - d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)
 - a. A semester begins and a teacher vacancy exists.
 - b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
 - c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

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 the semester for an entire semester. (Education Code 35186 ; 5 CCR 4600)

Beginning of the year or semester means the time period from the first day students attend classes for a year-long course or semester-long course though not later than 20 business days afterwards.

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. (Education Code 35186 ; 5 CCR 4600)

3. Complaints regarding the condition of school facilities, including any complaint alleging that :
(Education Code 35186; 5 CCR 4683)

- a. A condition poses an emergency or urgent threat to the health or safety of students or staff.

Emergency or urgent threat means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks ; nonfunctioning heating , ventilation, fire sprinklers, or air-conditioning systems ; electrical power failure ; major sewer line stoppage ; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

- b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292 .5.

Clean or maintained school restroom means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper , soap , or paper towels or functional hand dryers. (Education Code 35292.5)

Open restroom means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when the temporary closing of the restroom is necessary for student safety or to make repairs. (Education Code 35292 .5)

In any school serving any of grades 6-12, a complaint may be filed alleging noncompliance with the requirement of Education Code 35292.6 to, at all times, stock and make available and accessible free of cost , an adequate supply of menstrual products in every women's and all-gender restroom , and in at least one men's restroom. (Education Code 35292 .6)

Forms and Notices

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However , complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186 ; 5 CCR 4680)

The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 35186 ; 5 CCR 4680)

The Superintendent or designee shall post in each classroom in each school a notice containing the components specified in Education Code 35186 . (Education Code 35186)

Filing of Complaint

A complaint alleging any condition(s) specified in the section "Types of Complaints" above shall be filed with the principal or designee at the school in which the complaint arises . A complaint about problems beyond the authority

of the principal shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 35186 ; 5 CCR 4680)

Investigation and Response

The principal or a designee of the Superintendent shall make all reasonable efforts to investigate any problem within the principal's or designee's authority. (Education Code 35186 ; 5 CCR 4685)

The principal or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186 ; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint , the principal or Superintendent's designee shall send written resolution of the complaint to the mailing address of the complainant as indicated on the complaint within 45 working days of the initial filing of the complaint. If the principal makes this report , the information shall be reported at the same time to the Superintendent or designee. (Education Code 35186 ; 5 CCR 4680 , 4685)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint , the complainant has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code 35186 ; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in Item #3a in the section "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal or Superintendent or designee may file an appeal to the Superintendent of Public Instruction within 15 days of receiving the district's response . The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code 35186; 5 CCR 4687)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

Reports

On a quarterly basis, the Superintendent or designee shall report , to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints . The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

Exhibit 1312.4-E(1): Williams Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: Pending

**NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS:
K-12 COMPLAINT RIGHTS**

Parents/Guardians, Students, and Teachers:

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

1. There should be sufficient textbooks and instructional materials. That means each student, including an English learner, must have a textbook or instructional materials, 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.

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.

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.

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's Williams uniform complaint procedures as required by law. A complaint form may be obtained at the school office or district office, or downloaded from the school or district website. You may also download a copy of the California Department of Education (CDE) complaint form from CDE's website when available. However, a complaint need not be filed using either the district's complaint form or the complaint form from CDE.

Exhibit (PDF) 1312.4-E PDF(1): Williams Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 05/03/2021

See PDF on the next page.

Exhibit 1

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS:

K-12 COMPLAINT RIGHTS

Parents/Guardians, Students, and Teachers:

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

1. There should be sufficient textbooks and instructional materials. That means each student, including an English learner, must have a textbook or instructional materials, 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.

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.

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.

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's Williams uniform complaint procedures as required by law. A complaint form may be obtained at the school office or 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>. However, a complaint need not be filed using either the district's complaint form or the complaint form from the California Department of Education.

Exhibit 1312.4-E(2): Williams Uniform Complaint Procedures

Status: DRAFT

Original Adopted Date: Pending

**K-12 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, or teacher vacancy or misassignment. 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: (if response is requested)

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address, if any: _____

Date problem was observed: _____

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

School name/address: _____

Course title/grade level and teacher name: _____

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

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

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

1. Textbooks and instructional materials: (Education Code 35186; 5 CCR 4681)

- ☐ A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
- ☐ A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
- ☐ Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
- ☐ A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. Teacher vacancy or misassignment: (Education Code 35186; 5 CCR 4682)

- ☐ A semester begins and a teacher vacancy exists. A teacher vacancy is a position to which a single designated certificated employee has not been assigned at the beginning of the school 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. (5 CCR 4600)
- ☐ A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.
- ☐ A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

3. Facilities conditions: (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)

- A condition exists that poses an emergency or urgent threat to the health or safety of students or staff including gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; and any other condition deemed appropriate by the district.
- A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers.
- For a school serving any of grades 6-12, the school has not, at all times, stocked and made available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom.
- The school has not kept all restrooms open during school hours when students are not in classes and has not kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

Please file this complaint at the following location:

Director of Curriculum & Instruction
3243 Center Court Lane
Antelope, CA 95843

Please be aware that you may file a complaint directly with the Superintendent of Public Instruction if you are alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency.

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

<hr style="border-top: 1px dashed black;"/> (Signature)	<hr style="border-top: 1px dashed black;"/> (Date)
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Exhibit (PDF) 1312.4-E PDF(2): Williams Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 11/16/2022 | **Last Reviewed Date:** 11/16/2022

See PDF on the next page.

**K-12 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, or teacher vacancy or misassignment. 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: (if response is requested)

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address, if any: _____

Date problem was observed: _____

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

School name/address: _____

Course title/grade level and teacher name: _____

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

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

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

1. Textbooks and instructional materials: (Education Code 35186; 5 CCR4681)
 - o A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
 - o A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
 - o Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
 - o A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
2. Teacher vacancy or misassignment: (Education Code 35186; 5 CCR 4682)
 - o A semester begins and a teacher vacancy exists. A *teacher vacancy* is a position to which a single designated certificated employee has not been assigned at the beginning of the school 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

- o of a semester for an entire semester.
 - o A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
 - o A teacher is assigned to teach a class for which the teacher lacks subject matter competency.
3. Facilities conditions: (Education Code 17592 .72, 35186, 35292 .5, 35292.6; 5 CCR 4683)
- o A condition exists that poses an emergency or urgent threat to the health or safety of students or staff including gas leaks; nonfunctioning heating , ventilation , fire sprinklers, or air -conditioning systems; electrical power failure ; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition ; and any other condition deemed appropriate by the district.
 - o A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, or paper towels or functional hand dryers.
 - o For a school serving any of grades 6-12, the school has not, at all times, stocked and made available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom.
 - o The school has not kept all restrooms open during school hours when students are not in classes and has not kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when temporary closing of the restroom is necessary for student safety or to make repairs.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

Please file this complaint at the following location:

Director of Curriculum & Instruction
 3243 Center Court Lane
 Antelope, CA 95843

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

 (Signature)

 (Date)

Regulation 1330: Use Of School Facilities

Status: DRAFT

Original Adopted Date: 09/19/2018

Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

Anyone applying to use school facilities shall do so as specified in district procedures and in accordance with law.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131, 51860)

1. Public, literary, scientific, recreational, educational, or public agency meetings
2. The discussion of matters of general or public interest
3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization
4. Child care programs to provide supervision and activities for children of preschool and elementary school age
5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies
6. Supervised recreational activities, including, but not limited to, sports league activities for youth that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination
7. A community youth center
8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization

A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

10. Bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction for district students by local law enforcement, public agencies, nonprofit associations, or organizations specified in Education Code 38134
11. Other purposes deemed appropriate by the Governing Board

Restrictions

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law
2. Any use which is inconsistent with the use of school facilities for school purposes or which interferes with the regular conduct of school or school work

3. Any use which involves the possession, consumption, or sale of drugs or any restricted substances, including tobacco
4. Any use which involves the possession, consumption, or sale of alcoholic beverages, except for special events approved by the Superintendent or designee pursuant to Business and Professions Code 25608 which are covered by a special events permit pursuant to Division 9 of the Business and Professions Code and which will occur at a time when students are not on the grounds. Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. (Education Code 38134)

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

When permitted by law, the Superintendent or designee shall require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

Regulation 1330: Use Of School Facilities

Status: ADOPTED

Original Adopted Date: 09/19/2018 | Last Reviewed Date: 09/19/2018

Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

Persons or organizations applying for the use of school facilities or grounds shall submit a facilities use statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings
2. The discussion of matters of general or public interest
3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization
4. Child care programs to provide supervision and activities for children of preschool and elementary school age
5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies
6. Supervised recreational activities, including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination
7. A community youth center
8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization

A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

10. Other purposes deemed appropriate by the Governing Board

Restrictions

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law
2. Any use which is inconsistent with the use of school facilities for school purposes or which interferes with the regular conduct of school or school work
3. Any use which involves the possession, consumption, or sale of drugs or any restricted substances, including tobacco
4. Any use which involves the possession, consumption, or sale of alcoholic beverages, except for special events approved by the Superintendent or designee pursuant to Business and Professions Code 25608 which are covered by a special events permit pursuant to Division 9 of the Business and Professions Code and which will

occur at a time when students are not on the grounds. Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. (Education Code 38134)

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

Regulation 3311: Bids

Status: DRAFT

Original Adopted Date: 09/20/2017

Advertised/Competitive Bids

The district shall advertise for any of the following: (Public Contract Code 20111)

1. A public project contract that involves an expenditure of \$15,000 or more, including a contract for construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, or repair work involving a district owned, leased, or operated facility
2. A contract that exceeds the amount specified in law, as annually adjusted by the Superintendent of Public Instruction, for any of the following:
 - a. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
 - b. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
 - c. Repairs that are not a public project, including maintenance

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a district facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work, janitorial or custodial services and protection provided by security forces. (Public Contract Code 20115)

Instructions and Procedures for Advertised Bids

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the district, or if no such newspaper exists, then in some newspaper of general circulation that is circulated in the county. The Superintendent or designee also may post the notice on the district's website or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and website where bids will be opened. (Public Contract Code 20112)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting and details regarding when and where project documents, including the final plan and specifications, are available. Any such mandatory visit or meeting shall occur not less than five calendar days after the publication of the initial notice. For lease-leaseback, design-build, and alternative design-build projects, the notice shall specify that the project is subject to skilled and trained workforce requirements. (Education Code 17250.25, 17250.62, 17407.5; Public Contract Code 2600, 6610)

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify in writing the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)
2. All bids for construction work shall be presented under sealed cover. The district may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20111, 20112)

The bid shall be accompanied by a form of bidder's security, including either cash, a cashier's check payable to the district, a certified check made payable to the district, or a bidder's bond executed by an admitted surety insurer and made payable to the district. The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111, 20112)

3. When a standardized proposal form is provided by the district, bids not presented on the standard form shall

be disregarded. (Public Contract Code 20111.5)

4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
5. When two or more identical lowest or highest bids are received, the Governing Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)
6. If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in Item #6a below shall be used. (Public Contract Code 20103.8)
 - a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
 - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
 - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the district before the first bid is opened.
7. The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the district before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)
7. In determining the lowest bid, the district shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the public works contract.
 - a. When a bid is determined to be nonresponsive, the Superintendent or designee shall notify the bidder and give the bidder an opportunity to respond to the determination.
 - b. When the lowest bidder is determined to be nonresponsive, the Superintendent or designee shall notify the bidder of the right to present evidence of the bidder's responsibility at a hearing before the Board.
8. After being opened, all submitted bids become public records pursuant to Government Code 7920.530 and shall be made available for public review pursuant to law, Board policy, and administrative regulation.

Prequalification Procedure

When required by law or the Board, the Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. For this purpose, the Superintendent or designee shall furnish prospective bidders a standardized prequalification questionnaire and financial record which, when completed, shall indicate a bidder's statement of financial ability and experience in performing public works. The bidder's information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Code of Civil Procedure 446; Public Contract Code 20111.5, 20111.6)

When any public project involves an expenditure of \$1,000,000 or more and is funded or reimbursed wholly or partly by the School Facilities Program funds or other future state school bond, the district shall prequalify prospective bidders either quarterly or annually. The prequalification shall be valid for one year and the following requirements shall apply: (Public Contract Code 20111.6)

1. Prospective bidders, including, but not limited to, prime, general engineering, and general building contractors and electrical, mechanical, and plumbing subcontractors, as defined in Public Contract Code 4113 or Business and Professions Code 7056 or 7057, as applicable, shall submit a standardized questionnaire and financial

statement 10 or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

2. Prospective bidders shall be prequalified by the district five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

If the project includes electrical, mechanical, or plumbing components that will be performed by electrical, mechanical, or plumbing contractors, the Superintendent or designee shall make available to all bidders a list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids. (Public Contract Code 20111.6)

For all other contracts requiring competitive bidding, the district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. Prospective bidders for such contracts shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids and shall be prequalified by the district at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

Award of Contract

The district shall award each contract to the lowest responsible bidder, except in the following circumstances:

1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the Board may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
2. When the contract is for any transportation service which involves an expenditure of more than \$10,000 and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of a student who is to be transported, in which case the Board may contract with other than the lowest bidder (Education Code 39802)
3. When the contract is one for which the Board has established goals and requirements relating to participation of disabled veteran or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the Board may contract with the lowest responsible bidder who submits a responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code 2000-2002)
4. When procuring a lease-leaseback contract, in which case the Board shall award the contract based on objective criteria for determining the best combination of price and qualifications in accordance with Education Code 17400 and 17406
5. When procuring a design-build contract for a public works project in excess of \$1,000,000 in accordance with Education Code 17250.20, in which case the Board may award the contract to either the low bid or the best value to the district, taking into consideration, at a minimum, price, technical design and construction expertise, and life-cycle costs (Education Code 17250.20, 17250.25)
6. When procuring an alternative design-build contract for a public works project in excess of \$5,000,000 in accordance with Education Code 17250.62, in which case the Board may award the contract to either the low bid or the best value, taking into consideration, at a minimum design cost, general conditions, overhead, and profit as a component of the project price; technical design and construction expertise; and life-cycle costs (Education Code 17250.61, 17250.62)

Protests by Bidders

If the bidder believes that the award is not in compliance with law, Board policy, or the bid specification, the bidder may protest the award. A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award and shall include all documents supporting or justifying the protest. A bidder's failure to file the protested documents in a timely manner shall constitute a waiver of the right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision

in writing within 30 working days. The Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide notice to the bidder of the date and time for Board consideration of the protest at least three business days before the Board meeting. The Board's decision shall be final.

Limitation on Use of Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designee shall ensure that the bid specification: (Public Contract Code 3002, 3400)

1. Does not directly or indirectly limit bidding to any one specific concern
2. Does not call for a designated material, product, thing, or service by a specific brand or trade name, unless the specification is followed by the words "or equal," so that bidders may furnish any equal material, product, thing, or service

In any such case, the bid specification shall provide a time period, before and/or after the award of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract.

When the bid is for a roof project, a material, product, thing, or service is considered "equal" to that designated if it is equal in quality, durability, design, and appearance; will perform the intended function equally well; and conforms substantially to the detailed requirements in the bid specification. (Public Contract Code 3002)

However, the Superintendent or designee may designate a specific material, product, thing, or service by brand or trade name, also known as sole sourcing, if the Board has made a finding, described in the invitation for bids or request for proposals (RFP), that a particular material, product, thing, or service is designated for any of the following purposes: (Public Contract Code 3400)

1. To conduct a field test or experiment to determine its suitability for future use
2. To match others in use on a particular public improvement that has been completed or is in the course of completion
3. To obtain a necessary item that is only available from one source
4. To respond to the Board's declaration of an emergency, as long as the declaration has been approved by four-fifths of the Board when issuing the invitation for bid or RFP

Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of the district, the Board may "piggyback" by authorizing another public corporation or agency, by contract, lease, requisition, or purchase order, to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor. Alternatively, if the public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, the district may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the district and meet the cost effectiveness requirements specified in Government Code 4217.12. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be

based on a cost and saving comparison finding specified in Government Code 4217.12. (Government Code 4217.12)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable foodstuffs and seasonal commodities needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

Bids shall not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of the County Superintendent of Schools, contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 1102, 20113)

The district may purchase any surplus property from the federal government or any of its agencies in any quantity needed for the operation of its schools without taking estimates or advertising for bids. (Education Code 17602)

Regulation 3311: Bids

Status: ADOPTED

Original Adopted Date: 09/20/2017 | Last Reviewed Date: 09/20/2017

Advertised/Competitive Bids

The district shall advertise for any of the following: (Public Contract Code 20111)

1. A public project contract that involves an expenditure of \$15,000 or more, including a contract for construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, or repair work involving a district owned, leased, or operated facility
2. A contract that exceeds the amount specified in law, as annually adjusted by the Superintendent of Public Instruction, for any of the following:
 - a. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
 - b. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
 - c. Repairs that are not a public project, including maintenance

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a district facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work, janitorial or custodial services and protection provided by security forces. (Public Contract Code 20115)

Instructions and Procedures for Advertised Bids

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the district, or if no such newspaper exists, then in some newspaper of general circulation that is circulated in the county. The Superintendent or designee also may post the notice on the district's web site or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and web site where bids will be opened. (Public Contract Code 20112)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting and details regarding when and where project documents, including the final plan and specifications, are available. Any such mandatory visit or meeting shall occur not less than five calendar days after the publication of the initial notice. (Public Contract Code 6610)

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify in writing the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)
2. All bids for construction work shall be presented under sealed cover. The district may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20111, 20112)

The bid shall be accompanied by a form of bidder's security, including either cash, a cashier's check payable to the district, a certified check made payable to the district, or a bidder's bond executed by an admitted surety insurer and made payable to the district. The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111, 20112)

3. When a standardized proposal form is provided by the district, bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)
4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)

5. When two or more identical lowest or highest bids are received, the Governing Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)
6. If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #6a below shall be used. (Public Contract Code 20103.8)
 - a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
 - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
 - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the district before the first bid is opened.

The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the district before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

7. In determining the lowest bid, the district shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the public works contract.
 - a. When a bid is determined to be nonresponsive, the Superintendent or designee shall notify the bidder and give him/her an opportunity to respond to the determination.
 - b. When the lowest bidder is determined to be nonresponsive, the Superintendent or designee shall notify the bidder of his/her right to present evidence of his/her responsibility at a hearing before the Board.
8. After being opened, all submitted bids become public records pursuant to Government Code 6252 and shall be made available for public review pursuant to law, Board policy, and administrative regulation.

Prequalification Procedure

When required by law or the Board, the Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. For this purpose, the Superintendent or designee shall furnish prospective bidders a standardized prequalification questionnaire and financial record which, when completed, shall indicate a bidder's statement of financial ability and experience in performing public works. The bidder's information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Code of Civil Procedure 446; Public Contract Code 20111.5, 20111.6)

When any public project involves an expenditure of \$1,000,000 or more and is funded or reimbursed wholly or partly by the School Facilities Program funds or other future state school bond, the district shall prequalify prospective bidders either quarterly or annually. The prequalification shall be valid for one year and the following requirements shall apply: (Public Contract Code 20111.6)

1. Prospective bidders, including, but not limited to, prime, general engineering, and general building contractors and electrical, mechanical, and plumbing subcontractors, as defined in Public Contract Code 4113 or Business and Professions Code 7056 or 7057, as applicable, shall submit a standardized questionnaire and financial statement 10 or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.
2. Prospective bidders shall be prequalified by the district five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

If the project includes electrical, mechanical, or plumbing components that will be performed by electrical, mechanical, or plumbing contractors, the Superintendent or designee shall make available to all bidders a list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

For all other contracts requiring competitive bidding, the district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. Prospective bidders for such contracts shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids and shall be prequalified by the district at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

Award of Contract

The district shall award each contract to the lowest responsible bidder, except in the following circumstances:

1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the Board may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
2. When the contract is for any transportation service which involves an expenditure of more than \$10,000 and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of a student who is to be transported, in which case the Board may contract with other than the lowest bidder (Education Code 39802)
3. When the contract is one for which the Board has established goals and requirements relating to participation of disabled veteran or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the Board may contract with the lowest responsible bidder who submits a responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code 2000-2002)
4. When procuring a lease-leaseback contract, in which case the Board shall award the contract based on objective criteria for determining the best combination of price and qualifications in accordance with Education Code 17400 and 17406
5. When procuring a design-build contract for a public works project in excess of \$1,000,000 in accordance with Education Code 17250.20, in which case the Board may award the contract to either the low bid or the best value to the district, taking into consideration, at a minimum, price, technical design and construction expertise, and life-cycle costs (Education Code 17250.20, 17250.25)

Protests by Bidders

A bidder may protest a bid award if he/she believes that the award is not in compliance with law, Board policy, or the bid specification. A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award and shall include all documents supporting or justifying the protest. A bidder's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 working days. The Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide notice to the bidder of the date and time for Board consideration of the protest at least three business days before the Board meeting. The Board's decision shall be final.

Limitation on Use of Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designee shall ensure that the bid specification: (Public Contract Code 3002, 3400)

1. Does not directly or indirectly limit bidding to any one specific concern
2. Does not call for a designated material, product, thing, or service by a specific brand or trade name, unless the

specification is followed by the words "or equal," so that bidders may furnish any equal material, product, thing, or service

In any such case, the bid specification shall provide a time period, before and/or after the award of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract.

When the bid is for a roof project, a material, product, thing, or service is considered "equal" to that designated if it is equal in quality, durability, design, and appearance; will perform the intended function equally well; and conforms substantially to the detailed requirements in the bid specification.

However, the Superintendent or designee may designate a specific material, product, thing, or service by brand or trade name (sole sourcing) if the Board has made a finding, described in the invitation for bids or request for proposals (RFP), that a particular material, product, thing, or service is designated for any of the following purposes: (Public Contract Code 3400)

1. To conduct a field test or experiment to determine its suitability for future use
2. To match others in use on a particular public improvement that has been completed or is in the course of completion
3. To obtain a necessary item that is only available from one source
4. To respond to the Board's declaration of an emergency, as long as the declaration has been approved by four-fifths of the Board when issuing the invitation for bid or RFP

Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of the district, the Board may authorize another public corporation or agency, by contract, lease, requisition, or purchase order, to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor ("piggyback"). Alternatively, if the public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, the district may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the district and meet the cost effectiveness requirements specified in Government Code 4217.12. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be based on cost and savings comparison findings specified in Government Code 4217.12. (Government Code 4217.12)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable foodstuffs and seasonal commodities needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

Bids shall not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of the County Superintendent of Schools, contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 1102, 20113)

The district may purchase any surplus property from the federal government or any of its agencies in any quantity needed for the operation of its schools without taking estimates or advertising for bids. (Education Code 17602)

Regulation 3311.3: Design-Build Contracts

Status: DRAFT

Original Adopted Date: 09/20/2017

Until January 1, 2025, the Governing Board may approve a design-build contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria. (Education Code 17250.20)

Additionally, until January 1, 2029, the Board may approve an alternative design-build contract with a single entity for both design and construction of any school facility in excess of \$5,000,000. Such contracts may be awarded to the low bid or the best value, taking into consideration, at a minimum, design cost, general conditions, overhead, and profit as a component of the project price, technical design and construction expertise, and life-cycle costs. The district's determination of price shall be based on the open book evaluation of construction subcontracts. The contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement. (Education Code 17250.61, 17250.62, 17250.65)

Design-build documents shall not include provisions for long-term project operations, but may include operations during a training or transition period. (Education Code 17250.25, 17250.62)

Procedures for Awarding the Contract

The procurement process for design-build and alternative design-build projects shall be as follows: (Education Code 17250.25, 17250.35, 17250.62, 17250.65; Public Contract Code 2600)

1. Performance Specifications: The district shall prepare a set of documents setting forth the scope and estimated price of the project. The documents may include, but are not limited to:
 - a. The size, type, and desired design character of the project
 - b. Performance specifications that cover the quality of materials, equipment, and workmanship
 - c. Preliminary plans or building layouts
 - d. Any other information deemed necessary to describe adequately the district's needs

The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. Prequalification: The district shall prepare and issue a request for qualifications in order to prequalify, or develop a short list of, the design-build entities whose proposals shall be evaluated for final selection. The request for qualifications shall include, but is not limited to, all of the following elements:
 - a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity
 - b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other non-price-related factors
 - c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25 or 17250.62
 - d. A notice that the project is subject to the skilled and trained workforce requirements specified in Public Contract Code 2600-2603

The district also may identify specific types of subcontractors that must be included in the statement of qualifications and proposal.

3. Request for Proposals: The district shall prepare a request for proposals (RFP) that invites prequalified or short-listed entities to submit competitive sealed proposals in a manner prescribed by the district. The RFP shall include the information identified in Items #2a, 2b, and 2d above and the relative importance or weight assigned to each of the factors. If the district uses a best value selection method for a project, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.
4. Selection Based on Low Bid: For those projects utilizing low bid as the final selection method, the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder
5. Selection Based on Best Value: For those projects utilizing best value as a selection method, the following procedures shall be used:
 - a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the request for proposals. Criteria shall be weighted as deemed appropriate by the district. The proposal for a design-build project, as specified in 17250.25, shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years. The proposal for an alternative design-build project, as specified in 17250.62, shall, at a minimum, include design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified; technical design and construction expertise; and life-cycle costs over 15 or more years.
 - b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked
 - c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public
 - d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award. This statement and the contract file shall provide sufficient information to satisfy an external audit.

Skilled and Trained Workforce

A design-build entity shall not be prequalified or short-listed unless the entity provides an enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce to perform all work on the project or contract that falls within an apprenticeable occupation in the building and construction trades. The entity may demonstrate such commitment through a project labor agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract. (Education Code 17250.25, 17250.62; Public Contract Code 2602)

Skilled and trained workforce means that all the workers performing the work are either skilled journeypersons or apprentices registered in a state-approved apprenticeship program. At least 60 percent of the skilled journeypersons employed to perform the work shall be graduates of an apprenticeship program for the applicable occupation or at least 60 percent of the hours worked by skilled journeypersons shall be performed by graduates of an apprenticeship program, with the exception of certain occupations specified in Public Contract Code 2601 which are subject to a 30 percent threshold. (Public Contract Code 2601)

If the contractor fails to provide the monthly report demonstrating compliance with the skilled and trained workforce requirements or provides an incomplete report, the district shall withhold further payments until a complete report is provided. If a report does not demonstrate compliance with the skilled and trained workforce requirements, the district shall withhold further payments until the contractor provides a sufficient plan to achieve substantial compliance with respect to the relevant apprenticeable occupation, prior to completion of the contract or project. In addition, the district shall forward to the Labor Commissioner a copy of the monthly report, any plan to achieve compliance, and the district's response to that plan. (Public Contract Code 2602)

Regulation 3311.3: Design-Build Contracts

Status: ADOPTED

Original Adopted Date: 09/20/2017 | **Last Reviewed Date:** 09/20/2017

The Governing Board may approve a contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria. (Education Code 17250.20)

Design-build documents shall not include provisions for long-term project operations, but may include operations during a training or transition period. (Education Code 17250.25)

The procurement process for design-build projects shall be as follows: (Education Code 17250.25, 17250.35)

1. The district shall prepare a set of documents setting forth the scope and estimated price of the project. The documents may include, but are not limited to:

- a. The size, type, and desired design character of the project
- b. Performance specifications that cover the quality of materials, equipment, and workmanship
- c. Preliminary plans or building layouts
- d. Any other information deemed necessary to describe adequately the district's needs

The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. The district shall prepare and issue a request for qualifications in order to prequalify, or develop a short list of, the design-build entities whose proposals shall be evaluated for final selection. The request for qualifications shall include, but is not limited to, all of the following elements:
 - a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity
 - b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other non-price-related factors
 - c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25

The district also may identify specific types of subcontractors that must be included in the statement of qualifications and proposal.

A design-build entity shall not be prequalified or short-listed unless the entity provides an enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce, as defined in Education Code 17250.25, to perform all work on the project or contract that falls within an apprenticeable occupation in the building and construction trades. The entity may demonstrate such commitment through a project labor agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract.

3. The district shall prepare a request for proposals (RFP) that invites prequalified or short-listed entities to submit competitive sealed proposals in a manner prescribed by the district. The RFP shall include the information identified in items #2a and 2b above and the relative importance or weight assigned to each of the factors. If the district uses a best value selection method for a project, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.

4. For those projects utilizing low bid as the final selection method, the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder.
 5. For those projects utilizing best value as a selection method, the following procedures shall be used:
 - a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the request for proposals. Criteria shall be weighted as deemed appropriate by the district and shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years.
 - b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked.
 - c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public.
 - d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award. This statement and the contract file shall provide sufficient information to satisfy an external audit.
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Policy 3312: Contracts

Status: DRAFT

Original Adopted Date: 10/21/2015

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected, that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

In addition, Board members and district employees involved in the making of contracts on behalf of the district shall comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest.

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

Contracts for Non-nutritious Foods or Beverages

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sale will occur off campus or outside the time restriction specified in the applicable law.

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.
2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.

3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fundraising activities.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, on non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5)

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Board.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. A statement that student records continue to be the property of and under the control of the district
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records
7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103 1)

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors
2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district
3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented
4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process
5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply
6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed
7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose

Policy 3312: Contracts

Status: ADOPTED

Original Adopted Date: 10/21/2015 | **Last Reviewed Date:** 10/21/2015

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected and that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

Contracts for Non-nutritious Foods or Beverages

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sale will occur off campus or outside the time restriction specified in the applicable law.

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.
2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.
3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fundraising activities.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of

carbonated beverages, non-nutritious beverages, or non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5.)

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Board.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include de-identified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. A statement that student records continue to be the property of and under the control of the district
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records

7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103.1)

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
 2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district.
 3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
 4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process.
 5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply.
 6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed.
 7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose.
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Policy 3460: Financial Reports And Accountability

Status: DRAFT

Original Adopted Date: 11/20/2013

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or as directed by the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

If the district is facing fiscal insolvency, the Board may consider applying to the state for an emergency apportionment that exceeds 200 percent of the district's recommended reserve. Before applying for such emergency apportionment, the Board shall discuss, at a regular or special meeting, the need for an emergency apportionment and receive testimony regarding the apportionment from parents/guardians, the exclusive representatives of employees of the district, and other members of the community. (Education Code 41326)

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

Gann Appropriations Limit Resolution

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

Each fiscal year, the Superintendent or designee shall submit two interim reports to the Board. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the

district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

Audit Report

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit or whose audit partner responsible for reviewing the audit has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open

meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Audit Committee

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
 2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
 3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
 4. Participate with the independent auditor in presenting the audit report to the Board
 5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
 6. Provide input on the effectiveness of the independent auditor
 7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems
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Policy 3460: Financial Reports And Accountability

Status: ADOPTED

Original Adopted Date: 11/20/2013 | Last Reviewed Date: 11/20/2013

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal policies, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that all financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). He/she shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When any such report must be approved by the Board prior to its submission to a local, state, and/or federal agency, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report and meet any applicable submission deadline.

The Board shall regularly communicate the district's financial position to the public and shall use financial reports to determine what actions and budget amendments, if any, are needed to ensure the district's financial stability.

If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters.

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

Gann Appropriations Limit Resolution

On or before September 15, the Board shall adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

The Superintendent or designee shall submit two interim fiscal reports to the Board, the first report covering the district's financial and budgetary status for the period ending October 31 and the second report covering the period ending January 31. The reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and certify, on the basis of the interim report and any additional financial information known by the Board, whether the district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
3. "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

The Superintendent or designee shall submit a copy of each interim report and certification to the County

Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent under the authority granted to him/her pursuant to Education Code 42131.

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

At any time during the year when the County Superintendent conducts a comprehensive review of the district's financial and budgetary conditions after he/she has determined that the district's budget does not comply with state criteria and standards for fiscal stability, the Board shall review the County Superintendent's recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of its proposed actions on the recommendation. (Education Code 42637)

Audit Report

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

The Board shall not select any public accounting firm to provide audit services if the lead or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the district in each of the six previous fiscal years. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, the CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Audit Committee

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
4. Participate with the independent auditor in presenting the audit report to the Board
5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting

6. Provide input on the effectiveness of the independent auditor
 7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems
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Policy 3551: Food Service Operations/Cafeteria Fund

Status: DRAFT

Original Adopted Date: 11/20/2019 | Last Revised Date: 11/16/2022

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

The Superintendent or designee shall ensure that food service director(s) possess the qualifications required by 7 CFR 210.30 and California Department of Education (CDE) standards.

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by CDE. (42 USC 1776)

Meal Sales

Any student who requests a meal shall be served a nutritionally adequate breakfast and lunch free of charge, each school day. (Education Code 49501.5)

As permitted by law, additional or second meals, adult meals, and other nonprogram foods, such as smart snack compliant food and beverages sold in vending machines, may be sold to students. (Education Code 38082, 49501.5)

Meals may be sold to district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are authorized by the Superintendent or designee to be on campus. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5:

Cafeteria Fund and Account

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and for reasonable and necessary indirect program costs as allowed by law.

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

When soliciting for bids and contracts for the purchase of an agricultural food product, the district shall specify in the solicitation that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies. A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality, the quality of the domestic product is inferior to the quality of the nondomestic product, or the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception for three years from the date of purchase. (Food and Agriculture Code 58596.3)

Furthermore, the district shall accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price for domestic product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by CDE to ensure compliance of the district's food service program with federal requirements.

Policy 3551: Food Service Operations/Cafeteria Fund

Status: ADOPTED

Original Adopted Date: 11/20/2019 | **Last Revised Date:** 11/16/2022 | **Last Reviewed Date:** 11/16/2022

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

The Superintendent or designee shall ensure that food service director(s) possess the qualifications required by 7 CFR 210.30 and California Department of Education (CDE) standards.

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by CDE. (42 USC 1776)

Meal Sales

Any student who requests a meal shall be served a nutritionally adequate breakfast and lunch free of charge, each school day. (Education Code 49501.5)

As permitted by law, additional or second meals, adult meals, and other nonprogram foods, such as smart snack compliant food and beverages sold in vending machines, may be sold to students. (Education Code 38082, 49501.5)

Meals may be sold to district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are authorized by the Superintendent or designee to be on campus. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5.

Cafeteria Fund and Account

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and for reasonable and necessary indirect program costs as allowed by law.

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality, or when competitive bids reveal the costs of a United States product are significantly higher than the nondomestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception.

Furthermore, the district shall accept a bid or price for an agricultural product grown in California before accepting a bid or price for an agricultural product grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by CDE to ensure compliance of the district's food service program with federal requirements.

Regulation 3551: Food Service Operations/Cafeteria Fund

Status: DRAFT

Original Adopted Date: 11/20/2019 | Last Revised Date: 11/16/2022

Payments for Meals

The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, the Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of eligibility forms at the start of the school year
4. Posting the policy on the district's website

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free and reduced-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to the California Department of Education (CDE) using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

The District shall take steps to minimize food waste and reduce food insecurity in district schools. (Health and Safety Code 114079)

The Superintendent or designee shall arrange to recover the maximum amount of edible food that would otherwise be disposed for donation to a local food recovery organization. (14 CCR 18991.3)

The district may also provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce that complies with Health and Safety Code 113992, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

The Superintendent or designee shall maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. (14 CCR 18991.4)

Cafeteria Fund and Account

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. (Education Code 38090, 38093)

The cafeteria fund shall be used only for those expenditures authorized by the Governing Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

The district may use cafeteria funds to supplement the provision of a nutritionally adequate breakfast and/or lunch to district students when permitted by law.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the purpose of and basis for the expenditure. (Education Code 38101)

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by CDE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed six months' average expenditures. (7 CFR, 210.14, 220.7)

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections. (7 CFR 250.14)

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Contracts with Outside Services

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services. (Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

Regulation 3551: Food Service Operations/Cafeteria Fund

Status: ADOPTED

Original Adopted Date: 11/20/2019 | Last Revised Date: 11/16/2022 | Last Reviewed Date: 11/16/2022

Payments for Meals

The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, the Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of eligibility forms at the start of the school year
4. Posting the policy on the district's web site

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free and reduced-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to the California Department of Education (CDE) using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

To minimize waste and reduce food insecurity, the district may provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

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All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. (Education Code 38090, 38093)

The cafeteria fund shall be used only for those expenditures authorized by the Governing Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

The district may use cafeteria funds to supplement the provision of a nutritionally adequate breakfast and/or lunch to district students when permitted by law.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the purpose of and basis for the expenditure. (Education Code 38101)

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by COE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed three months' average expenditures. (7 CFR 210.14, 220.7)

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections. (7 CFR 250.14)

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Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

Policy 4151: Employee Compensation

Status: DRAFT

Original Adopted Date: 09/20/2017

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. However, if the district participates in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments. (Education Code 45038, 45039, 45048, 45165, 45500)

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within 12 calendar months after making the request if the use of the compensatory time does not unduly disrupt district operations. (Education Code 45129; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

Policy 4151: Employee Compensation

Status: ADOPTED

Original Adopted Date: 09/20/2017 | **Last Reviewed Date:** 09/20/2017

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

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Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. (Education Code 45038, 45039, 45048, 45165)

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

A district employee shall be paid an overtime rate of not less than one and one-half times his/her regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week. However, employees shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in an executive, administrative, or professional capacity and are paid a fixed salary at or above the salary level established by federal regulations. (Labor Code 510; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided he/she has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations. (29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Policy 4251: Employee Compensation

Status: DRAFT

Original Adopted Date: 09/20/2017

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

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Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. However, if the district participates in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments. (Education Code 45038, 45039, 45048, 45165, 45500)

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within 12 calendar months after making the request if the use of the compensatory time does not unduly disrupt district operations. (Education Code 45129; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

Policy 4251: Employee Compensation

Status: ADOPTED

Original Adopted Date: 09/20/2017 | **Last Reviewed Date:** 09/20/2017

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

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Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

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The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

A district employee shall be paid an overtime rate of not less than one and one-half times his/her regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week. However, employees shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in an executive, administrative, or professional capacity and are paid a fixed salary at or above the salary level established by federal regulations. (Labor Code 510; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided he/she has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations. (29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Policy 4351: Employee Compensation

Status: DRAFT

Original Adopted Date: 09/20/2017

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Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. However, if the district participates in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments. (Education Code 45038, 45039, 45048, 45165, 45500)

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

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For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

Policy 4351: Employee Compensation

Status: ADOPTED

Original Adopted Date: 09/20/2017 | Last Reviewed Date: 09/20/2017

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for years of training and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. (Education Code 45038, 45039, 45048, 45165)

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

A district employee shall be paid an overtime rate of not less than one and one-half times his/her regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week. However, employees shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in an executive, administrative, or professional capacity and are paid a fixed salary at or above the salary level established by federal regulations. (Labor Code 510; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided he/she has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within a reasonable period after making the request if the use of the compensatory time does not unduly disrupt district operations. (29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Regulation 4217.3: Layoff/Rehire

Status: DRAFT

Original Adopted Date: 04/17/2013 | **Last Revised Date:** 06/15/2022

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

Length of service means all hours in paid status, whether during the school year, a holiday, recess, or during any period that school is in session or closed. However, length of service shall not include hours compensated solely on an overtime basis, as provided for Education Code 45128, and shall not include hours for any service performed prior to entering into probationary or permanent status except for service in a restricted position pursuant to Education Code 45105. (Education Code 45308)

The employee who has been employed the shortest time in the class, plus higher classes, shall be laid off first. (Education Code 45308)

For an employee who is a member of the Military Reserve or the National Guard, length of service credit shall be granted for military leave of absence, including voluntary or involuntary active duty during a period of national emergency or war. (Education Code 45297, 45308)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308)

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine the length of service, provided the employee has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class. (Education Code 45105)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with District Statement of Reduction in Force documents. The employee has five calendar days from service of the documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made

by an administrative law judge in accordance with Government Code 11500-11529. At the hearing, the employee may be represented by an attorney or by a nonattorney representative of the employee organization designated as the exclusive representative for classified employees. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties of the job, the employee shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position,

the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Regulation 4217.3: Layoff/Rehire

Status: ADOPTED

Original Adopted Date: 04/17/2013 | **Last Revised Date:** 06/15/2022 | **Last Reviewed Date:** 06/15/2022

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

(cf. 4121 - Temporary/Substitute Personnel)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

Length of service shall be determined by the date of hire. The employee who has been employed the shortest time by the district shall be laid off first. (Education Code 45308)

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine the length of service, provided the employee has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class. (Education Code 45105)

(cf. 4200 - Classified Personnel)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with the District Statement of Reduction in Force documents. The employee has five calendar days from service of the District Statement of Reduction in Force documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service of the District Statement of Reduction in Force documents. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice and hearing adopted by

the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties of the job, the employee shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

(cf. 4032 - Reasonable Accommodation)

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position, the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be

established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Policy 5145.3: Nondiscrimination/Harassment

Status: DRAFT

Original Adopted Date: 06/13/2018 | Last Revised Date: 02/16/2022

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a district school, to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school, and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board desires to provide a welcoming, safe, and supportive school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

Because unlawful discrimination may occur when disciplining students, including suspension and expulsion, the superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently and in a non-discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 - Discipline, Board Policy and Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6)

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be

investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

All allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

Policy 5145.3: Nondiscrimination/Harassment

Status: ADOPTED

Original Adopted Date: 06/13/2018 | Last Revised Date: 02/16/2022 | Last Reviewed Date: 02/16/2022

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The Governing Board desires to provide a safe school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's web site in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

Policy 6143: Courses Of Study

Status: DRAFT

Original Adopted Date: 02/20/2008 | Last Revised Date: 06/15/2022

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, age, medical condition, genetic information, marital status, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

Elementary Grades

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

In addition, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)

The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "A-G" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, shall ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and shall make updated lists readily available. (Education Code 51229, 66204)

Policy 6143: Courses Of Study

Status: ADOPTED

Original Adopted Date: 02/20/2008 | **Last Revised Date:** 06/15/2022 | **Last Reviewed Date:** 06/15/2022

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

Elementary Grades

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide

for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

In addition, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)

The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "a-g" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, shall ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and shall make updated lists readily available. (Education Code 51229, 66204)

Regulation 6143: Courses Of Study

Status: DRAFT

Original Adopted Date: 09/20/2017 | Last Revised Date: 06/15/2022

Grades 1-6

Courses of study for grades 1-6 shall include the following:

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)
2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)
 - a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

- b. The development of the American economic system, including the role of the entrepreneur and labor
 - c. The relations of persons to their human and natural environments
 - d. Eastern and western cultures and civilizations
 - e. Contemporary issues
 - f. The wise use of natural resources
4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)
5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)
6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)
 - a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available
 - b. Fire prevention
 - c. The protection and conservation of resources, including the necessity for the protection of the environment
 - d. Venereal disease
 - e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

f. Violence as a public health issue

g. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)

- i. Defining the signs and symptoms of common mental health challenges
- ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
- iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
- iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
- v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
- vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
- vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
3. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind

8. Violence awareness and prevention

9. Career awareness exploration

Grades 7-12

Courses of study for grades 7-12 shall include the following:

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)
 - a. The history, resources, development, and government of California and the United States, including instruction in:
 - i. The early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5, 60040)
 - ii. World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time
 - iii. The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
 - iv. The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
 - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

 - c. The development of the American economic system, including the role of the entrepreneur and labor
 - d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)
 - e. Eastern and western cultures and civilizations
 - f. Human rights issues, with particular attention to the study of the inhumanity of genocide, which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides, slavery, and the Holocaust
 - g. Contemporary issues
3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)
4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)
5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)
6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)
7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)
8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business

education, or general agriculture (Education Code 51220)

9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)
10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)
11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
 - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is available

Instruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice (Education Code 51225.6)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease
- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
- f. Prenatal care for pregnant individuals
- g. Violence as a public health issue
- h. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
 - i. Defining the signs and symptoms of common mental health challenges
 - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis; including how to obtain assistance from the district or the community for themselves or others and evidence based and culturally responsive practices that are proven to help overcome mental health challenges
 - v. Connecting the importance of mental health to overall health and academic success and to co-occurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
 - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
 - vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help

and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
3. Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

12. Violence awareness and prevention

13. Ethnic studies

Commencing in the 2025-26 school year, the district shall offer a one-semester course in ethnic studies

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem. (Education Code 51220.5)

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws
2. Proper acceptance of personal responsibility in traffic
3. Appreciation of the causes, seriousness, and consequences of traffic accidents
4. Knowledge and attitudes necessary for the safe operation of motor vehicles
5. The safe operation of motorcycles
6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
7. The rights and duties of a motorist as they pertain to pedestrians and the rights and duties of pedestrians as they pertain to traffic laws and traffic safety

Certification of College Preparatory Courses

The Superintendent or designee shall identify district courses that may qualify for designation as "A-G" college preparatory courses, including courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives. The Superintendent or designee shall submit any necessary information regarding each identified course to UC for "A-G" designation.

Notification and Information to Students in Grades 9-12

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and CSU
2. A list of the current UC and CSU websites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)
4. The Internet address for the portion of CDE's website where students can learn more about career technical education
5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

The Superintendent or designee shall provide information to students and parents/guardians regarding the completion and submission of the Free Application for Federal Student Aid (FAFSA) and/or the California Dream Act Application (CADAA) at least once before grade 12. (Education Code 51225.8)

Financial Aid Requirements for Students in Grade 12

The Superintendent or designee shall ensure that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education or, if a student is exempt from paying nonresident tuition, a CADAA to the Student Aid Commission (CSAC), unless either: (Education Code 51225.7)

1. The student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district
2. If the district determines that a student is unable to complete a requirement of Education Code 51225.7, the district shall exempt the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and shall complete and submit an opt-out form on the student's behalf

The Superintendent or designee shall ensure that each high school student in grade 12, and if applicable, the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA that may be available through outreach programs, including, but not limited to; programs operated by CSAC, postsecondary immigration resource centers, college readiness organizations, community-based organizations, and/or legal resource organizations. (Education Code 51225.7)

Information shared by students and parents/guardians in completing and submitting the FAFSA and/or CADAA shall be handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information. (Education Code 51225.7)

Regulation 6143: Courses Of Study

Status: ADOPTED

Original Adopted Date: 09/20/2017 | Last Revised Date: 06/15/2022 | Last Reviewed Date: 06/15/2022

Grades 1-6

Courses of study for grades 1-6 shall include the following:

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)
2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues
- f. The wise use of natural resources

4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

- a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available
- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease
- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
- f. Violence as a public health issue

7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind

(Education Code 51210)

8. Violence awareness and prevention
9. Career awareness exploration

Grades 7-12

Courses of study for grades 7-12 shall include the following:

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)
 - a. The history, resources, development, and government of California and the United States, including instruction in:
 - i. The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)
 - ii. World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time
 - iii. The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
 - iv. The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
 - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

- c. The development of the American economic system, including the role of the entrepreneur and labor
- d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)
- e. Eastern and western cultures and civilizations
- f. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides), slavery, and the Holocaust
- g. Contemporary issues
3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)
4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)
5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)
7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)
8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)
9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)
10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)
11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
 - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is available

Instruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice. (Education Code 51225.6)
 - b. Fire prevention
 - c. The protection and conservation of resources, including the necessity for the protection of the environment
 - d. Venereal disease
 - e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
 - f. Prenatal care for pregnant individuals
 - g. Violence as a public health issue
12. Violence awareness and prevention
13. Ethnic studies

Commencing in the 2025-26 school year, the district shall offer a one-semester course in ethnic studies as specified in Education Code 51225.3.

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem. (Education Code 51220.5)

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws
2. Proper acceptance of personal responsibility in traffic
3. Appreciation of the causes, seriousness, and consequences of traffic accidents
4. Knowledge and attitudes necessary for the safe operation of motor vehicles
5. The safe operation of motorcycles

6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
7. The rights and duties of a motorist as they pertain to pedestrians and the rights and duties of pedestrians as they pertain to traffic laws and traffic safety

Certification of College Preparatory Courses

The Superintendent or designee shall identify district courses that may qualify for designation as "a-g" college preparatory courses, including courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives. The Superintendent or designee shall submit any necessary information regarding each identified course to the University of California (UC) for "a-g" designation.

Notification and Information to Students in Grades 9-12

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and the California State University (CSU)
2. A list of the current UC and CSU web sites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)
4. The Internet address for the portion of the CDE web site where students can learn more about career technical education
5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

The Superintendent or designee shall provide information to students and parents/guardians regarding the completion and submission of the Free Application for Federal Student Aid (FAFSA) and/or the California Dream Act Application (CADAA) at least once before grade 12. (Education Code 51225.8)

Financial Aid Requirements for Students in Grade 12

Commencing in the 2022-23 school year, the Superintendent or designee shall ensure that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education or, if a student is exempt from paying nonresident tuition a CADAA to the Student Aid Commission (CSAC), unless either: (Education Code 51225.7)

1. The student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district
2. If the district determines that a student is unable to complete a requirement of Education Code 51225.7, the district shall exempt the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and shall complete and submit an opt-out form on the student's behalf

The Superintendent or designee shall ensure that each high school student in grade 12, and if applicable, the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA that may be available through outreach programs, including, but not limited to, programs operated by CSAC, postsecondary immigration resource centers, college readiness organizations, community-based organizations, and/or legal resource organizations. (Education Code 51225.7)

Information shared by students and parents/guardians in completing and submitting the FAFSA and/or CADAA shall be handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information. (Education Code 51225.7)

Policy 6161.1: Selection And Evaluation Of Instructional Materials

Status: DRAFT

Original Adopted Date: 12/13/2017

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, stimulate thought, the exploration of ideas and intellectual exchanges, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have, during the district's review process, been determined to be aligned with the state academic content standards adopted by SBE, which includes instructional materials for mathematics and English language arts that are aligned to Common Core State Standards. (Education Code 60200, 60210)

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and the accompanying administrative regulation. (Education Code 60400)

In selecting or adopting instructional materials, the Board shall consider the recommendation of the Superintendent or designee and/or an advisory committee established to review the materials.

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

Sufficiency of Instructional Materials and Public Hearing

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks and/or other instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics
2. Science
3. History-social science
4. English language arts, including the English language development component of an adopted program

5. World language

6. Health

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the Board shall, by resolution, provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks and/or instructional materials. The Board shall submit a copy of the resolution to the County Superintendent of Schools no later than three business days after the hearing. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

In addition, if the County Superintendent, in accordance with Education Code 1240, makes the district aware of a school that does not have sufficient textbooks or instructional materials, the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year.

Prohibition Against Refusal to Approve or Prohibit the Use of Specified Instructional Materials

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Complaints

Complaints concerning instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials, Board Policy 1312.3 - Uniform Complaint Procedures, or Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures, as applicable.

Policy 6161.1: Selection And Evaluation Of Instructional Materials

Status: ADOPTED

Original Adopted Date: 12/13/2017 | **Last Reviewed Date:** 12/13/2017

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect society's diversity, and enhance the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or have otherwise been determined to be aligned with the state academic content standards adopted pursuant to Education Code 60605 or the Common Core State Standards adopted pursuant to Education Code 60605.8. (Education Code 60200, 60210)

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and administrative regulation. (Education Code 60400)

Review Process

The Superintendent or designee shall establish a process by which instructional materials shall be reviewed for recommendation to the Board. Toward that end, he/she may establish an instructional materials review committee to evaluate and recommend instructional materials.

The review process shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members. (Education Code 60002)

In addition, the instructional materials review committee may include administrators, other staff who have subject-matter expertise, and students as appropriate.

If the district chooses to use instructional materials for grades K-8 that have not been adopted by the SBE, the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

Individuals who participate in the selection or review of instructional materials shall not have a conflict of interest, as defined in administrative regulation, in the materials being reviewed.

The committee shall review instructional materials using criteria provided in law and administrative regulation, and shall provide the Board with documentation supporting its recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

The district may pilot instructional materials, using a representative sample of classrooms for a specified period of time during a school year, in order to determine how well the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Public Hearing on Sufficiency of Instructional Materials

The Board shall annually conduct one or more public hearings on the sufficiency of the district's textbooks and other instructional materials. (Education Code 60119)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks or instructional materials which are aligned to the state content

standards adopted pursuant to Education Code 60605 or the Common Core State Standards adopted pursuant to Education Code 60605.8 and which are consistent with the content and cycles of the state's curriculum frameworks. Sufficiency of instructional materials shall be determined in each of the following subjects: (Education Code 60119)

1. Mathematics
2. Science
3. History-social science
4. English language arts, including the English language development component of an adopted program
5. World/foreign language
6. Health

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks and/or instructional materials to use in class and to take home. However, this does not require that each student have two sets of materials. The materials may be in a digital format as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district and has the ability to use and access them at home. However, the materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If the Board determines that there are insufficient textbooks or instructional materials, it shall provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks or instructional materials. The Board shall take any action, except an action that would require reimbursement by the Commission of State Mandates, to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

Complaints

Complaints concerning instructional materials shall be handled in accordance with law, Board policy, and administrative regulation.

Regulation 6161.1: Selection And Evaluation Of Instructional Materials

Status: DRAFT

Original Adopted Date: 04/17/2013

Review Process

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

The Superintendent or designee shall present to the Governing Board recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards, and accurately reflect and value society's diversity. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Criteria for Selection and Adoption of Instructional Materials

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE

For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)

For grades 9-12, instructional materials in history-social science, mathematics, English/language arts, and science shall be reviewed using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

2. Do not reflect adversely upon persons because of any characteristic specified in law and Board Policy 0410 - Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)
3. To the satisfaction of the Board, are accurate, objective, current, and suited to the differing needs and comprehension of district students at their respective grade levels (Education Code 60045)
4. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)

5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
 - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE
 - b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration
6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited to:
 - a. Accurately portraying society's cultural and racial diversity, including:
 - i. The contributions of all genders in all types of roles, including professional, vocational, and executive roles
 - ii. The role and contributions of Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic groups to the total development of California and the United States
 - iii. The role and contributions of the entrepreneur and labor in the total development of California and the United States
 - b. Accurately portraying humanities place in ecological systems and the necessity for the protection of the environment
 - c. Accurately portraying the effects on the human system of the use of tobacco, alcohol, and narcotics, and restricted dangerous drugs as defined in Health and Safety Code 11032, and other dangerous substances
 - d. Encouraging thrift, fire prevention, and the humane treatment of animals and people
 - e. Requiring, when appropriate to the comprehension of students, that textbooks for social science, history, or civics classes contain the Declaration of Independence and the United States Constitution
7. Support the district's adopted courses of study and curricular goals, including the district's local control and accountability plan
8. Contribute to a comprehensive, balanced curriculum
9. Demonstrate reliable quality of scholarship as evidenced by:
 - a. Accurate, up-to-date, and well-documented information
 - b. Objective presentation of diverse viewpoints
 - c. Clear, concise writing and appropriate vocabulary
 - d. Thorough treatment of subject matter
10. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
11. Stimulate discussion of contemporary issues, exploration of ideas, and intellectual exchanges, and improve students' thinking and decision-making skills
12. As appropriate, have corresponding versions available in languages other than English
13. Include high-quality teacher's guides

14. When available, include options for lighter weight materials, including materials in digital format, in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)
2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data

Conflict of Interest

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition (Education Code 60075)

2. Are not employed by nor receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
 3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district
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Regulation 6161.1: Selection And Evaluation Of Instructional Materials

Status: ADOPTED

Original Adopted Date: 04/17/2013 | Last Reviewed Date: 04/17/2013

Cautionary Notice: AB 97 (Ch. 47, Statutes of 2013) repealed Education Code 42605, which provided temporary flexibility for specified "Tier 3" categorical programs, and instead redirects the funding for those categorical programs into the Local Control Funding Formula (LCFF) (Education Code 42238.01-42251). The supplemental and concentration grant portions of the LCFF may be used for any schoolwide or districtwide educational purpose in accordance with state regulations to be adopted by January 31, 2014, with a goal of increasing or improving services for English learners, foster youth, and students eligible for free and reduced-price meals. Certain requirements related to Tier 3 categorical program(s) in the following policy or regulation are no longer applicable.

Criteria for Selection and Adoption of Instructional Materials

In recommending textbooks or other instructional materials for adoption by the Governing Board, the Superintendent or designee shall ensure that such materials:

1. Are aligned to any applicable academic content standards adopted by the State Board of Education (SBE) pursuant to Education Code 60605 and/or Common Core Standards adopted pursuant to Education Code 60605.8

For grades K-8, the Superintendent or designee shall select instructional materials from among the list of materials adopted by the SBE and/or other materials that have not been adopted by the SBE but are aligned with the state academic content standards and/or the Common Core Standards. (Education Code 60200, 60210)

For grades 9-12, the Superintendent or designee shall review instructional materials in history-social science, mathematics, English/language arts, and science using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

2. For grades 9-12, are provided by publishers that comply with the requirements of Education Code 60040-60052, 60060-60062, and 60226 (Education Code 60400)
3. Do not reflect adversely upon persons because of their race or ethnicity, gender, religion, disability, nationality, sexual orientation, occupation, or other characteristic listed in Education Code 220, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)
4. To the satisfaction of the Board, are accurate, objective, current, and suited to the needs and comprehension of district students at their respective grade levels (Education Code 60045)
5. With the exception of literature and trade books, use proper grammar and spelling (Education Code 60045)
6. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
 - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by the SBE.
 - b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.
7. If the materials are technology-based materials, are both available and comparable to other, equivalent instructional materials (Education Code 60052)
8. Meet the requirements of Education Code 60040-60043 for specific subject content
9. Support the district's adopted courses of study and curricular goals
10. Contribute to a comprehensive, balanced curriculum

11. Demonstrate reliable quality of scholarship as evidenced by:
 - a. Accurate, up-to-date, and well-documented information
 - b. Objective presentation of diverse viewpoints
 - c. Clear, concise writing and appropriate vocabulary
 - d. Thorough treatment of subject matter
12. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
13. Include materials that stimulate discussion of contemporary issues and improve students' thinking and decision-making skills
14. Contribute to the proper articulation of instruction through grade levels
15. As appropriate, have corresponding versions available in languages other than English
16. Include high-quality teacher's guides
17. Meet high standards in terms of the quality, durability, and appearance of paper, binding, text, and graphics
18. When available, include options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

Conflict of Interest

To ensure integrity and impartiality in the evaluation and selection of instructional materials, any district employee who is participating in the evaluation of instructional materials and not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that he/she:

1. Shall not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

2. Is not employed by nor receives compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
 3. Does not have and will not negotiate a contractual relationship with the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
 4. Does not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district
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Exhibit 6161.1-E(1): Selection And Evaluation Of Instructional Materials

Status: DRAFT

Original Adopted Date: Pending

RESOLUTION ON SUFFICIENCY OF INSTRUCTIONAL MATERIALS

Whereas, the Governing Board of the Center Joint Unified School District, in accordance with the requirements of Education Code 60119, held a public hearing on (date), at (time), which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or other instructional materials were provided to all students, including English learners, in the Center Joint Unified School District, and;

Whereas, the definition of sufficient textbooks or instructional materials means that each student, including each English learner, has standards-aligned textbooks and/or instructional materials to use in class and to take home, which may include materials in a digital format as long as each student, at a minimum, has and can access the same materials in the class and at home as other students in the same class or course in the district, but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards and/or the Common Core State Standards adopted by the State Board of Education.

Finding of Sufficient Textbooks or Instructional Materials

Therefore, be it resolved, for the (year) school year, the Center Joint Unified School District, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, at the following schools in the following subjects:

- Mathematics: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

- Science: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

- History-social science: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

- English language arts, including the English language development component of an adopted program: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

- World language: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

[REDACTED]

- Health: (List adopted textbooks or instructional materials for this subject for each school as well as applicable state adoption cycle.)

[REDACTED]

[REDACTED]

Finding of Insufficient Textbooks or Instructional Materials in One or More Subjects

Be it further resolved, for the year school year, the Center Joint Unified School District, insufficient standards-aligned textbooks or other instructional materials were provided to students at the following schools in the following subjects:

- Mathematics: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

[REDACTED]

- Science: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

[REDACTED]

- History-social science: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

[REDACTED]

- English language arts, including the English language development component of an adopted program: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

[REDACTED]

- World language: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

[REDACTED]

- Health: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials and the reasons that each student does not have sufficient instructional materials.)

[REDACTED]

[REDACTED]

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or other instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. (List actions to be taken to resolve insufficiency.)

[REDACTED]

[REDACTED]

Finding of Available Science Laboratory Equipment for Grades 9-12

Be it further resolved, laboratory science equipment was available or was not available for science laboratory courses offered in grades 9-12, inclusive, as indicated below:

- Available: (List all science laboratory courses offered in grades 9-12 for which science laboratory equipment was available.)

[REDACTED]

- Not Available: (List all science laboratory courses offered in grades 9-12 for which science laboratory equipment was not available.)

[REDACTED]

Be it further resolved, that the Superintendent or designee, on behalf of the Board, shall submit a copy of this resolution to the County Superintendent of Schools within three business days of the hearing.

PASSED AND ADOPTED THIS [REDACTED] day of [REDACTED], [REDACTED] at a meeting, by the following vote:

AYES: [REDACTED] NOES: [REDACTED] ABSENT: [REDACTED]

Attest:

[REDACTED] Secretary

[REDACTED] President

Exhibit (PDF) 6161.1-E PDF(1): Selection And Evaluation Of Instructional Materials

Status: ADOPTED

Original Adopted Date: 05/03/2021

See PDF on the next page.

Resolution On Sufficiency Of Instructional Materials

Whereas, the Governing Board of the Center Unified School District, in order to comply with the requirements of Education Code 60119, held a public hearing on (date), at (time) o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or instructional materials were provided to all students, including English learners, in the Center Unified School District, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards adopted by the State Board of Education pursuant to Education Code 60605 and/or the Common Core State Standards adopted pursuant to Education Code 60605.8;

Finding of Sufficient Textbooks or Instructional Materials

Whereas, sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, in the following subjects:

- * Mathematics

- * Science

- * History-social science

- * English language arts, including the English language development component of an adopted program

- * World/foreign language

- * Health

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the (year) school year, the Center Unified School District has provided

each student with sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Finding of Insufficient Textbooks or Instructional Materials

Whereas, information provided at the public hearing and to the Board at the public meeting detailed that insufficient standards-aligned textbooks or instructional materials were provided to students in the following subjects and grade levels at district schools: (For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in mathematics, science, history-social science, English language arts, world/foreign language, and health.)

Whereas, sufficient textbooks or instructional materials were not provided at each school listed above due to the following reasons: (For each school at which there is an insufficiency, list the reasons that each student does not have sufficient instructional materials in each subject and grade level listed above.)

Therefore, it is resolved, that for the (year) school year, the Center Unified School District has not provided each student with sufficient textbooks or instructional materials that are consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. (List actions to be taken to resolve insufficiency.)

PASSED AND ADOPTED THIS _____ day of _____, _____ at a meeting, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

Attest:

Secretary President

Policy 6161.11: Supplementary Instructional Materials

Status: DRAFT

Original Adopted Date: 04/17/2013

The Governing Board encourages the use of supplementary instructional materials to enrich the curriculum and enhance student learning. Such materials shall be aligned with district goals, curriculum objectives, and academic standards and shall supplement and not supplant the use of Board-adopted basic instructional materials that serve as the primary learning resources.

Supplementary instructional materials include, but are not limited to, instructional materials that are designed to serve one or more of the following purposes: (Education Code 60010)

1. To provide more complete coverage of one or more subjects included in a given course
2. To meet the various learning ability levels of students in a given age group or grade level
3. To meet the diverse educational needs of students with a language disability in a given age group or grade level
4. To meet the diverse educational needs of students reflective of a condition of cultural pluralism
5. To use current, relevant technology that further engages interactive learning in the classroom and beyond

Supplementary instructional materials may be selected by the Superintendent or designee, school administrators, or teachers, as applicable, and obtained through donations to the district and/or available funding sources designated for these purposes.

The use of any supplemental instructional material shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

As appropriate, supplementary instructional materials shall meet the criteria developed for the selection and evaluation of basic instructional materials as described in AR 6161.1 - Selection and Evaluation of Instructional Materials.

Supplementary instructional materials shall be directly related to the course of study in which they are being used and shall be appropriate for the age and maturity level of the students.

The use or reproduction of supplementary instructional materials shall be in accordance with federal copyright law.

Appropriateness of Materials

Whenever a district employee proposes to use a supplementary resource which is not included in the approved learning resources of the district, the employee shall preview the material to determine whether, in the employee's professional judgment, it is appropriate for the grade level taught and is consistent with district criteria for the selection of supplementary instructional materials.

The employee shall confer with the Superintendent or designee as necessary to determine the compliance of the material with district criteria. The primary considerations should be the educational value, factual accuracy, appropriateness, including whether the material contains pervasive vulgarity or profanity, and relevance of the materials, as well as the ages and maturity of the students.

The Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

Complaints

Complaints concerning supplemental instructional materials shall be handled in accordance with Board Policy 1312.2
- Complaints Concerning Instructional Materials and Board Policy 1312.3 - Uniform Complaint Procedures, as
applicable.

Policy 6161.11: Supplementary Instructional Materials

Status: ADOPTED

Original Adopted Date: 04/17/2013 | **Last Reviewed Date:** 04/17/2013

The Governing Board encourages the use of supplementary instructional materials to enrich the curriculum and enhance student learning. Such materials shall be aligned with district goals, curriculum objectives, and academic standards and shall supplement and not supplant the use of Board-adopted basic instructional materials that serve as the primary learning resources.

Supplementary instructional materials include, but are not limited to, instructional materials that are designed to serve one or more of the following purposes: (Education Code 60010)

1. To provide more complete coverage of one or more subjects included in a given course
2. To meet the various learning ability levels of students in a given age group or grade level
3. To meet the diverse educational needs of students with a language disability in a given age group or grade level
4. To meet the diverse educational needs of students reflective of a condition of cultural pluralism
5. To use current, relevant technology that further engages interactive learning in the classroom and beyond

Supplementary instructional materials may be selected by the Superintendent or designee, school administrators, or teachers, as applicable, and obtained through donations to the district and/or available funding sources designated for these purposes.

As appropriate, supplementary instructional materials shall meet the criteria developed for the selection and evaluation of basic instructional materials as described in AR 6161.1 - Selection and Evaluation of Instructional Materials. Supplementary instructional materials shall be directly related to the course of study in which they are being used and shall be appropriate for the age and maturity level of the students.

The use or reproduction of supplementary instructional materials shall be in accordance with federal copyright law.

Supplementary Materials Aligned with Common Core Standards

To prepare district students to achieve the Common Core Standards in English language arts and mathematics and the English language development standards, as applicable, the Board may select supplementary instructional materials from the lists of materials determined by the State Board of Education (SBE) to be aligned with those standards. (Education Code 60605.86-60605.88)

The Board may approve supplementary instructional materials that are not on the lists approved by the SBE but which are aligned with the Common Core Standards provided that the materials comply with the evaluation criteria established by the SBE and Education Code 60050, 60060-60062, and 60226. The Board shall select content review experts who possess the qualifications specified in law to review and recommend such supplementary materials. The majority of the content review experts shall be teachers who are credentialed and/or authorized in the subject area they are reviewing and the remainder shall include appropriate persons from postsecondary educational institutions, school and district curriculum administrators, and other persons who are knowledgeable in the subject area. (Education Code 60605.86-60605.88)

Appropriateness of Materials

Whenever a district employee proposes to use a supplementary resource which is not included in the approved learning resources of the district, he/she shall preview the material to determine whether, in his/her professional judgment, it is appropriate for the grade level taught and is consistent with district criteria for the selection of supplementary instructional materials.

The employee shall confer with the Superintendent or designee as necessary to determine the compliance of the material with district criteria. The primary considerations should be the educational value, appropriateness, and relevance of the materials as well as the ages and maturity of the students.

Policy 6162.5: Student Assessment

Status: DRAFT

Original Adopted Date: 06/13/2018

The Governing Board recognizes that student assessments are an important instructional and accountability tool. To obtain the most accurate evaluation of student performance, the district shall use a variety of measures, including district, state, and/or national assessments.

Any student use of technology to complete assessments shall be as specified in Board Policy 5131.9 - Academic Honesty and Board Policy 6163.4 - Student Use of Technology.

Assessment data shall be used to help determine individual students' progress, mastery of academic standards, appropriate placement in district programs, and/or eligibility for graduation. In addition, summary data on student assessment results shall be used by the district to identify and review student achievement goals in the district's local control and accountability plan, evaluate district educational programs in order to identify needed improvements, and, as appropriate, evaluate staff performance.

In selecting or developing any district assessment, the Superintendent or designee shall examine evidence of its reliability, its validity for the intended purpose and for various student populations, and the extent to which it aligns with the material that is being taught.

The Superintendent or designee shall ensure that assessments are administered in accordance with law and test publisher's directions, and that test administration procedures are fair and equitable for all students.

As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.

The Superintendent or designee shall provide professional development as needed to assist administrators and teachers in interpreting and using assessment data to improve student performance and the instructional program.

When districtwide and school-level results of student assessments are published by the state, the Superintendent or designee may provide supplementary information to assist parents/guardians and the community in understanding test results.

Interim and Formative Assessments

State interim and formative assessments may be used in combination with other sources of information to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning, and for communicating with students' parents/guardians and identifying professional development goals. Results from interim and formative assessments shall not be used for any high-stakes purpose, including, but not limited to, teacher or other school staff evaluation, accountability, student grade promotion or retention, graduation, course or class placement, identification for gifted or talented education, reclassification of English learners, or identification as an individual with exceptional needs. (Education Code 60642.6, 60642.7)

The Superintendent or designee shall ensure that teachers who administer interim and formative assessments have access to all functions and information designed for teacher use related to such assessments and student performance on the assessments. (Education Code 60642.6)

Individual Record of Accomplishment

The Superintendent or designee shall ensure that each student, by the end of grade 12, has an individual record of accomplishment that includes the following: (Education Code 60607)

1. The results of the state achievement tests required and administered as part of the California Assessment of Student Performance and Progress, or any predecessor assessments, pursuant to Education Code 60640-

60649

2. The results of any end-of-course examinations taken
3. The results of any vocational education certification examinations taken

No individual record of accomplishment shall be released to any person, other than the student's parent/guardian or a teacher, counselor, or administrator directly involved with the student, without the written consent of the student's parent/guardian, or the student if the student is an adult or emancipated minor. The student or the student's parent/guardian may authorize the release of the record of accomplishment to a postsecondary educational institution for the purposes of credit, placement, or admission. Furthermore, the results of an individual student on the CAASPP may be released to a postsecondary educational institution for the purpose of credit, placement, or admission. (Education Code 60607)

Policy 6162.5: Student Assessment

Status: ADOPTED

Original Adopted Date: 06/13/2018 | **Last Reviewed Date:** 06/13/2018

The Governing Board recognizes that student assessments are an important instructional and accountability tool. To obtain the most accurate evaluation of student performance, the district shall use a variety of measures, including district, state, and/or national assessments.

Assessment data shall be used to help determine individual students' progress, mastery of academic standards, appropriate placement in district programs, and/or eligibility for graduation. In addition, summary data on student assessment results shall be used by the district to identify and review student achievement goals in the district's local control and accountability plan, evaluate district educational programs in order to identify needed improvements, and, as appropriate, evaluate staff performance.

In selecting or developing any district assessment, the Superintendent or designee shall examine evidence of its reliability, its validity for the intended purpose and for various student populations, and the extent to which it aligns with the material that is being taught.

The Superintendent or designee shall ensure that assessments are administered in accordance with law and test publisher's directions, and that test administration procedures are fair and equitable for all students.

As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.

The Superintendent or designee shall provide professional development as needed to assist administrators and teachers in interpreting and using assessment data to improve student performance and the instructional program.

When districtwide and school-level results of student assessments are published by the state, the Superintendent or designee may provide supplementary information to assist parents/guardians and the community in understanding test results.

Interim and Formative Assessments

State interim and formative assessments may be used in combination with other sources of information to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning. Results from interim and formative assessments shall not be used for any high-stakes purpose, including, but not limited to, teacher or other school staff evaluation, accountability, student grade promotion or retention, graduation, course or class placement, identification for gifted or talented education, reclassification of English learners, or identification as an individual with exceptional needs. (Education Code 60642.6, 60642.7)

The Superintendent or designee shall ensure that teachers who administer interim and formative assessments have access to all functions and information designed for teacher use related to such assessments and student performance on the assessments. (Education Code 60642.6)

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The Superintendent or designee shall ensure that each student, by the end of grade 12, has an individual record of accomplishment that includes the following: (Education Code 60607)

1. The results of the state achievement tests required and administered as part of the California Assessment of Student Performance and Progress, or any predecessor assessments, pursuant to Education Code 60640-60649
2. The results of any end-of-course examinations taken
3. The results of any vocational education certification examinations taken

No individual record of accomplishment shall be released to any person, other than the student's parent/guardian or a teacher, counselor, or administrator directly involved with the student, without the written consent of the student's parent/guardian, or the student if he/she is an adult or emancipated minor. The student or his/her parent/guardian may authorize the release of the record of accomplishment to a postsecondary educational institution for the purposes of credit, placement, or admission. (Education Code 60607)

Policy 6163.1: Library Media Centers

Status: DRAFT

Original Adopted Date: 11/20/2013

The Governing Board recognizes that school libraries support the educational program by providing access to a variety of informational and supplemental resources that can inspire a love of reading, stimulate thought, the exploration of ideas and intellectual exchanges, and contribute to the academic achievement of all students. The Board desires that school libraries be stocked with up-to-date books, reference materials, and electronic resources that promote literacy, support academic standards, contain a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, and prepare students to become lifelong learners.

The Superintendent or designee may, in consultation with teacher librarians, classroom teachers, administrators, parents/guardians, and students as appropriate, develop and regularly update a plan for school libraries that describes the district's goals for school libraries and the distribution of funds to school sites to support libraries. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, the development and maintenance of classroom libraries, prevention of loss or damage of library materials, prioritization of needs, and other related matters. The Superintendent or designee shall ensure that the library plan is aligned with the district's local control and accountability plan and other district and school plans.

Staffing

To staff school libraries, the district may employ one or more teacher librarians who possess appropriate credentials issued by the Commission on Teacher Credentialing. (Education Code 18120, 44868; 5 CCR 80024.6, 80053)

The Superintendent or designee may assign teacher librarians to perform the following duties in accordance with the authorizations of their credential: (§ CCR 80053, 80053.1)

1. Instruct students in accessing, evaluating, using, and integrating information and resources in the library program and/or provide departmentalized instruction in information literacy, digital literacy, and digital citizenship
2. Plan and coordinate school library programs with the district's instructional programs through collaboration with teachers
3. Select materials for school and district libraries
4. Develop and deliver staff development programs for school library services
5. Coordinate or supervise library programs at the school or district level
6. Plan and conduct a course of instruction for students who assist in the operation of school libraries
7. Supervise classified personnel assigned school library duties
8. Develop procedures for and management of the school and district libraries

The Board also may appoint classified paraprofessionals to serve as library aides or library technicians. Volunteers may assist with school library services in accordance with law, Board policy, and administrative regulation.

Hours of Operation

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

With the approval of the Board, a school library may be open at other hours outside the school day, including evenings and Saturdays. Any library open to serve students during evening and Saturday hours shall be under the

supervision of a certificated employee who consents to the assignment. (Education Code 18103)

Selection and Evaluation of School Library Materials

Library materials shall include print and electronic resources that align with the curriculum and are accessible to students with varying cognitive and/or language needs.

Library materials shall be selected and evaluated through a process that invites recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

The use of any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Library materials shall be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain outdated subject matter or are no longer appropriate shall be removed.

All gifts and donations of school library materials shall be subject to the same criteria as materials selected for purchase by the district.

Complaints regarding the appropriateness of library materials shall be addressed in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials and Board Policy 1312.3 - Uniform Complaint Procedures, as applicable.

Fees

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

Students shall be encouraged to return library materials in a timely manner, but no charge shall be assessed for the late return of materials.

Library Instruction

Teacher librarians and/or classroom teachers shall provide library instruction to support the development of students' information literacy skills. Such instruction shall be aligned with the state academic standards for library instruction and shall prepare students to:

1. Access information by applying knowledge of the organization of libraries, print materials, digital media, and other sources
2. Evaluate and analyze information to determine appropriateness in addressing the scope of inquiry
3. Organize, synthesize, create, and communicate information
4. Integrate information literacy skills into all areas of learning and pursue information independently to become life-long learners

Teacher librarians also may provide support to teachers, administrators, and other staff by identifying instructional materials that will aid in the development of curriculum and instructional activities and by providing information about effective and ethical uses of school library services and equipment.

Program Evaluation

The Superintendent or designee shall annually assess and report to the Board regarding the condition and use of school libraries. The assessment shall evaluate, at a minimum:

1. Access of students and staff to school libraries during school hours and, as appropriate, access outside the school day
2. The process and frequency by which students are allowed to check out library materials
3. Staffing levels, qualifications, and number of hours worked
4. The quality of the collection at each library, including, but not limited to, the total number of books in the collection, number of books per student, types of materials (fiction, non-fiction, newspapers, magazines, encyclopedias, materials in other languages, and reference materials), alignment with curriculum, provision of a broad spectrum of knowledge and viewpoints, amount expended during the year for the purchase of new resources, and the number of resources discarded and added during the year
5. Any special programs offered at the school to encourage reading and/or library use
6. The adequacy of the facility space and equipment designated for the school library
7. The source(s) and adequacy of funding for school libraries
8. Knowledge by principals, teachers, and library personnel of the process to follow when a library material(s) is challenged

The district shall, on or before August 31 each year, report to the California Department of Education on the condition of its school libraries for the preceding year ending June 30. (Education Code 18122)

Policy 6163.1: Library Media Centers

Status: ADOPTED

Original Adopted Date: 11/20/2013 | Last Reviewed Date: 11/20/2013

Cautionary Notice: AB 97 (Ch. 47, Statutes of 2013) repealed Education Code 42605, which provided temporary flexibility for specified "Tier 3" categorical programs, and instead redirects the funding for those categorical programs into the Local Control Funding Formula (LCFF) (Education Code 42238.01-42251). The supplemental and concentration grant portions of the LCFF may be used for any schoolwide or districtwide educational purpose in accordance with state regulations to be adopted by January 31, 2014, with a goal of increasing or improving services for English learners, foster youth, and students eligible for free and reduced-price meals. Certain requirements related to Tier 3 categorical program(s) in the following policy or regulation are no longer applicable.

The Governing Board recognizes that school libraries support the educational program by providing access to a variety of informational and supplemental resources that can help raise the academic achievement of all students. To the extent that funding is available, school libraries shall be stocked with up-to-date books, reference materials, and electronic resources that promote literacy, support academic standards, and prepare students to become lifelong learners.

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

With the approval of the Board, a school library may be open at other hours outside the school day, including evenings and Saturdays. Any library open to serve students during evening and Saturday hours shall be under the supervision of a certificated employee who consents to the assignment. (Education Code 18103)

Staffing

To staff school libraries, the district may employ one or more teacher librarians who possess appropriate credentials issued by the Commission on Teacher Credentialing. (Education Code 18120, 44868; 5 CCR 80024.6, 80053)

The Superintendent or designee may assign teacher librarians to perform the following duties in accordance with the authorizations of their credential: (5 CCR 80053, 80053.1)

1. Instruct students in accessing, evaluating, using, and integrating information and resources in the library program and/or provide departmentalized instruction in information literacy, digital literacy, and digital citizenship
2. Plan and coordinate school library programs with the district's instructional programs through collaboration with teachers
3. Select materials for school and district libraries
4. Develop and deliver staff development programs for school library services
5. Coordinate or supervise library programs at the school or district level
6. Plan and conduct a course of instruction for students who assist in the operation of school libraries
7. Supervise classified personnel assigned school library duties
8. Develop procedures for and management of the school and district libraries

The Board also may appoint classified paraprofessionals to serve as library aides or library technicians. Volunteers may assist with school library services in accordance with law, Board policy, and administrative regulation.

District Plan

Whenever a school receives state funding for school and library improvement pursuant to Education Code 41570-41573, the school site council shall develop a single plan for student achievement which incorporates a districtwide plan for school libraries. (Education Code 41572)

In developing the districtwide plan, the Superintendent or designee is encouraged to consult with teacher librarians,

classroom teachers, administrators, parents/guardians, and students as appropriate.

The districtwide library plan shall describe the district's vision and goals for district libraries and how funds will be distributed to school sites to support libraries. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, prioritization of needs, and other related matters.

The districtwide library plan shall be regularly reviewed and updated.

Classroom Libraries for Grades K-4

When state funding is available for classroom library materials in grades K-4, the Superintendent or designee shall develop, for certification by the Board, a districtwide classroom library plan for grades K-4. The plan shall include a means of preventing loss, damage, or destruction of the materials. (Education Code 60242)

The districtwide library plan developed pursuant to Education Code 41572 may fulfill this requirement provided the plan meets the criteria specified in Education Code 60242.

The Superintendent or designee is encouraged to consult with primary grade teachers and teacher librarians employed by the district and/or county office of education in the development of the K-4 classroom library plan and to consider selections from the list of books recommended by the California Department of Education (CDE).

Selection and Evaluation of School Library Materials

Library materials shall include print and electronic resources that align with the curriculum and are accessible to students with varying cognitive or language needs.

Library materials shall be evaluated and selected in accordance with law, Board policy, and administrative regulation through a selection process that invites recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

Library materials should be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain outdated subject matter or are no longer appropriate shall be removed, and lost or worn materials may be replaced.

All gifts and donations of school library materials shall be subject to the same criteria as materials selected for purchase by the district.

Complaints regarding the appropriateness of library materials shall be addressed using the district's procedures for complaints regarding instructional materials.

Fees

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

No charge shall be assessed for the late return of materials.

Library Instruction

Teacher librarians and/or classroom teachers shall provide library instruction to develop students' information literacy skills. Such instruction shall be aligned with state academic standards for library instruction and shall prepare students to:

1. Access information by applying knowledge of the organization of libraries, print materials, digital media, and other sources
2. Evaluate and analyze information to determine appropriateness in addressing the scope of inquiry
3. Organize, synthesize, create, and communicate information
4. Integrate information literacy skills into all areas of learning and pursue information independently to become life-long learners

Teacher librarians also may provide support to teachers, administrators, and other staff by identifying instructional

materials that will aid in the development of curriculum and instructional activities and by providing information about effective and ethical uses of school library services and equipment.

Program Evaluation

The Superintendent or designee shall annually assess and report to the Board regarding the condition and use of school libraries. The assessment shall evaluate, at a minimum:

1. Access of students and staff to school libraries during school hours and, as appropriate, access outside the school day
2. The process and frequency by which students are allowed to check out library materials
3. Staffing levels, qualifications, and number of hours worked
4. The quality of the collection at each library, including, but not limited to, the total number of books in the collection, number of books per student, amount expended during the year for the purchase of new resources, and the number of resources discarded and added during the year
5. Any special programs offered at the school to encourage reading and/or library use
6. The adequacy of the facility space and equipment designated for the school library
7. Source(s) and adequacy of funding for school libraries

The district shall, on or before August 31 each year, report to the CDE on the condition of its school libraries for the preceding year ending June 30. (Education Code 18122)

Regulation 7140: Architectural And Engineering Services

Status: DRAFT

Original Adopted Date: 05/26/1999 | Last Revised Date: 02/19/2020

Contractors for any private architectural, landscape architectural, engineering, environmental, land surveying or construction project management services shall be selected, at fair and reasonable prices, on the basis of demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. (Government Code 4526)

The Superintendent or designee shall ensure that the selection process for projects receiving state funding: (Government Code 4526)

1. Assures maximum participation by small business firms as defined pursuant to Government Code 14837
2. Prohibits practices which might result in unlawful activity such as rebates, kickbacks, or other unlawful consideration
3. Prohibits district employees from participating in the selection process when they have a relationship with a person or business entity seeking a contract which would subject the employee to the prohibition of Government Code 87100

The selection process may also include: (Government Code 4527)

1. Evaluation of current statements of qualifications and performance data on file with the district and evaluation of statements that may be submitted by other firms regarding the proposed project
2. Discussion with at least three firms regarding anticipated concepts and the relative utility of alternative approaches for furnishing the required services
3. Selection, in order of preference, of at least three firms deemed to be the most highly qualified to provide the required services in accordance with established district criteria

The district shall negotiate a contract with the best qualified firm at compensation determined by the district to be fair and reasonable. If the district is unable to negotiate a contract with the most qualified firm, the district shall negotiate a contract with the second most qualified firm and, if unsuccessful, with the third most qualified firm. If the district is unable to negotiate a satisfactory contract with any of the selected firms, the district shall select additional firms in order of their competence and qualification and continue negotiations until an agreement is reached. (Government Code 4528)

The above procedures shall not apply if the Superintendent or designee determines that the services needed are more of a technical nature and involve little professional judgment and that requiring bids would be in the public interest. (Government Code 4529)

Contracts shall specify that all plans, including, but not limited to, record drawings, specifications, and estimates prepared by the architect or structural engineer shall become the property of the district for the purpose of repair, maintenance, renovation, modernization, or other purposes, but only as they relate to the project for which the architect or structural engineer was retained. The contract shall also specify terms and conditions for reuse within the district of any plans prepared by the architect or structural engineer. (Education Code 17316)

A design-build contract may be awarded to a single entity for both design and construction of any school facility if the contract is in excess of \$1,000,000, or an alternative design-build contract may be awarded if the contract is in excess of \$5,000,000, as specified in Administrative Regulation 3311.3 - Design-Build Contracts. (Education Code 17250.20, 17250.62)

Regulation 7140: Architectural And Engineering Services

Status: ADOPTED

Original Adopted Date: 05/26/1999 | **Last Revised Date:** 02/19/2020 | **Last Reviewed Date:** 02/19/2020

Contractors for any architectural, landscape architectural, engineering, environmental, land surveying, or construction project management services shall be selected, at fair and reasonable prices, on the basis of demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. (Government Code 4526)

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1. Assures maximum participation by small business firms as defined pursuant to Government Code 14837
2. Prohibits practices which might result in unlawful activity such as rebates, kickbacks, or other unlawful consideration
3. Prohibits district employees from participating in the selection process when they have a relationship with a person or business entity seeking a contract which would subject the employee to the prohibition of Government Code 87100

The selection process may also include: (Government Code 4527)

1. Evaluation of current statements of qualifications and performance data on file with the district and evaluation of statements that may be submitted by other firms regarding the proposed project
2. Discussion with at least three firms regarding anticipated concepts and the relative utility of alternative approaches for furnishing the required services
3. Selection, in order of preference, of at least three firms deemed to be the most highly qualified to provide the required services in accordance with established district criteria

The district shall negotiate a contract with the best qualified firm at compensation determined by the district to be fair and reasonable. If the district is unable to negotiate a contract with the most qualified firm, the district shall negotiate a contract with the second most qualified firm and, if unsuccessful, with the third most qualified firm. If the district is unable to negotiate a satisfactory contract with any of the selected firms, the district shall select additional firms in order of their competence and qualification and continue negotiations until an agreement is reached. (Government Code 4528)

The above procedures shall not apply if the Superintendent or designee determines that the services needed are more of a technical nature and involve little professional judgment and that requiring bids would be in the public interest. (Government Code 4529)

Contracts shall specify that all plans, including, but not limited to, record drawings, specifications, and estimates prepared by the architect or structural engineer shall become the property of the district. The contract shall also specify terms and conditions for reuse within the district of any plans prepared by the architect or structural engineer. (Education Code 17316)

A contract may be awarded to a single entity for both design and construction of any school facility in excess of \$1,000,000 in accordance with AR 3311.3 - Design-Build Contracts. (Education Code 17250.20)

Agenda Item: XIV-E



AGENDA ITEM

BOARD OF TRUSTEES

*Nancy Anderson
Howard Ballin
Steven Bruno
Delrae M. Pope
Adrianna Sammons*

SUPERINTENDENT

Scott A. Loehr

MEETING DATE: December 20, 2023

TO: Center Joint Unified School District Board of Trustees

FROM: Scott A. Loehr
Superintendent

Initials:
SL

SUBJECT: Discussion Regarding World Language Library Books

☐ Action Item

☒ Information Item

Attached Pages _____

BACKGROUND:

Trustee Ballin requested at the October 18, 2023 Board Meeting that there be a discussion regarding the World Language Library Books at the high school, middle school and elementary school libraries. Staff will provide an overview of world language books within our school libraries.

RECOMMENDED BOARD ACTION:

Discussion item only.

Agenda Item: XIV-E