



San Juan
Unified School District

San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Michael McKibbin, Ed.D., President
Zima Creason, Vice President
Pam Costa, Clerk
Saul Hernandez, Member
Paula Villescaz, Member

PUBLIC PARTICIPATION GUIDELINES

Please be advised the Board of Education meeting will be conducted telephonically only.

NOTICE is hereby given that a telephonic meeting of the Board of Education of the San Juan Unified School District is hereby called by the board president, and will be held at 6:30 p.m., on Tuesday, January 25, 2022. The district is taking all necessary steps to prevent and mitigate the effects of COVID-19 on our community. Therefore, in compliance with the Order issued by the Sacramento County Health Officer on January 6, 2022, directing all public meetings in the county to occur virtually until further notice, this Board of Education meeting will be held telephonically. Staff and others presenting at the meeting will be calling in via the Zoom video conferencing platform from separate locations.

The district has taken the following steps to assist the public in offering public comment:

1. **Online Submission of Public Comment.** Members of the public may submit written comments by using the comment form located on the district website at <http://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.
2. **Zoom Video Conferencing.** Members of the public can make public comments via the Zoom conferencing platform. Members of the public can access Zoom from a computer, mobile device or tablet at <http://www.sanjuan.edu/boardmeeting>. Board Bylaw 9323 limits public comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

Please be aware that public comments, including your name, become part of the public record.

Alternatively, you can view the board meeting on YouTube from a computer, mobile device or tablet. The YouTube link can be found on the district's [YouTube channel](#) or by visiting <https://www.sanjuan.edu/boardmeeting> where the link will be posted approximately 15 minutes prior to the start of the meeting.

The business to be considered at this board meeting is on the following agenda:

Board of Education Agenda January 25, 2022

A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS – 5:30 p.m.

1. Visitor Comments (for closed session agenda items only)
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

B. CLOSED SESSION – 5:30 p.m.

1. Student expulsions in three cases and student enrollment in one case (Education Code section 48918[f]).
2. Collective bargaining matters – discussion with negotiator Daniel Thigpen, Senior Director, Labor Relations, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units; and regarding non-represented groups: management and confidential units (Government Code section 54957.6).

C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE – 6:30 p.m.

D. APPROVAL OF THE MINUTES – January 11, 2022, regular meeting, pages 2401-2403.

E. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.

1. Recognitions

a. 2022 Classified Employees of the Year

(Oropallo)

John Weathers, Elementary Head Custodian (Trajan Elementary School); Natalia Aguirre, Communication Engagement Specialist (Family and Community Engagement); Malinda (Mindy) Bates, Instructional Assistant III (Ralph Richardson Center); Shawn Bennett, Equipment Technician (Nutrition Services); Aaron Pierini, Database Administrator (Technology Services); Zenaida Kamine, School Community Prevention Specialist (El Camino Fundamental High School).

b. National School Counseling Week

(Schnepp)

Action: The superintendent is recommending that the board adopt Resolution No. A-409 proclaiming February 7-11 as National School Counseling Week.

2. High School Student Council Reports

3. Staff Reports

4. Board-appointed/District Committees

5. Employee Organizations

6. Other District Organizations

7. Closed Session/Expulsion Actions (Government Code section 54957.1)

F. VISITOR COMMENTS – 7:00 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

G. CONSENT CALENDAR – G-1/G-11 – 7:30 p.m.

Action: The administration recommends that the consent calendar, G-1 through G-11, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. *Personnel – appointments, leaves of absence, separations and errata.
2. *Purchasing Report – purchase orders and service agreements, change orders, construction and public works bids and zero dollar contract.
3. *Business/Financial Report – warrants and payroll.
4. Acceptance of the following gift: (# = donor's estimate)
Mesa Verde High School: from Optimist Club of Country Club – for boys and girls basketball program: \$8,500.
5. *Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.
6. *Approval of 2021-2022 School Accountability Report Cards (SARCs).
7. *Approval of the revisions to the bylaws for the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC).
8. *Approval to implement the following grant, if funded: National School Lunch Equipment Assistance Grant 2021.
9. *Adoption of Resolution No. 3096, approving the fourth amendment to the lease agreement for the San Juan High School HVAC and roofing upgrades for gymnasiums project no. 204-9390-P1 between SJUSD and Clark & Sullivan Builders, Inc. dba Clark/Sullivan Construction.
10. *Adoption of Resolution No. 3097 approving the first amendment to the lease agreement for the Earl LeGette Elementary School modernization project no. 127-9495-P1 and new construction project no. 127-9512-P1 between SJUSD and Flint Builders Inc.
11. *Adoption of Resolution No. 3098 awarding the lease-leaseback contract for Mesa Verde High School Outdoor Learning Project No. 210-9513-P1 to Robert A. Bothman Construction, pursuant to Education Code section 17406.

*Material provided.

H. CONSENT CALENDAR (continued, if necessary)

Discussion and action on the items removed from the consent calendar.

I. BUSINESS ITEMS**1. Resolution No. 3095: Authorizing Remote Teleconference Meetings – 7:35 p.m.**

(Simlick)

Material provided.

Discussion/Action: The superintendent is recommending that the board discuss and adopt Resolution No. 3095 proclaiming a local emergency, ratifying the proclamation of a state of emergency by the county of Sacramento on January 6, 2022, and authorizing remote teleconference meetings of the Board of Education for a 30-day period pursuant to the Brown Act.

2. 2020-2021 Audit Report – 7:40 p.m.

(Stahlheber)

Material provided.

Action: The superintendent is recommending that the board accept the 2020-2021 audit report as prepared by the district's independent auditor.

3. Redistricting Trustee Map Boundaries – 7:55 p.m.

(Simlick)

Material provided. (Public Hearing: 12/14/2021)

Public Hearing/Discussion: The superintendent is recommending that the board hold a public hearing to receive community input regarding revised map options, and to provide input and guidance to the demographer on map options based on the 2020 census data. Action anticipated: 02/15/2022.

4. COVID-19 Update – 8:10 p.m.

(Kern)

Material provided.

Discussion: regarding an update on the latest conditions related to the COVID-19 pandemic and its impacts on the district.

5. Annual Policy Review – 8:20 p.m.

(Simlick)

Material provided.

Discussion: review of the following board policies (BP) as required by state and local law (annual policy review): BP 3430 Investing and Debt Management; BP 6145 Extracurricular/Cocurricular Activities; BP 6020 Parent Involvement; BP 5116.1 Intradistrict Open Enrollment. Action anticipated: 02/15/2022.

J. BOARD REPORTS – 8:25 p.m.**K. FUTURE AGENDA – 8:35 p.m.**

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

L. VISITOR COMMENTS – 8:40 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

B. CLOSED SESSION (continued, if necessary)

Announcement of topics/announcement of actions.

M. ADJOURNMENT – 8:45 p.m.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3). When an item indicates "material provided," the additional information is available prior to the meeting in the Information and Communication Office, 3738 Walnut Avenue, Carmichael, (916) 979-8281, or on the district website at www.sanjuan.edu.

A person with a disability may contact the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email stephanie.cunningham@sanjuan.edu at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

NOTE: The times indicated are approximate.

Mission Statement

Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring and collaborative learning community.



D
01/25/2022

San Juan
Unified School District

San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
January 11, 2022

Regular Meeting
Board of Education
5:45 p.m.

Open Session/Call to Order/Announcement of Closed Session Topics (A)

The January 11 regular meeting was called to order by the president, Michael McKibbin. In compliance with the Order issued by the Sacramento County Public Health Officer on January 6, 2022, directing all public meetings in the county to occur virtually until further notice, the January 11 regular meeting was conducted telephonically via the Zoom video conferencing platform and was also livestreamed on the district's YouTube channel.

Roll Call

Present: (via Zoom from separate locations)
Michael McKibbin, Ed.D., president
Zima Creason, vice president
Pam Costa, clerk
Saul Hernandez, member
Paula Villescaz, member

Visitor Comments: Closed Session (A-1)

There were no closed session visitor comments.

Closed Session (B)

The meeting was then recessed with the board convening in closed session to discuss with negotiator Kent Kern, Superintendent of Schools, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units and regarding non-represented groups: management and confidential units (Government Code section 54957.6) and to discuss one personnel matter (Government Code section 54957) – superintendent's mid-year evaluation.

Reconvene Open Session/Pledge of Allegiance (C)

At 6:30 p.m., the meeting was called back to order by the president Dr. Michael McKibbin. Four members of the Casa Roble Fundamental High School Air Force Jr. ROTC virtually led the group in the Pledge of Allegiance. Dr. McKibbin then explained the two methods (electronically or on Zoom) available to submit public comments for tonight's meeting.

Minutes Approved (D)

It was moved by Ms. Villescaz, seconded by Mr. Hernandez, that the minutes of the December 14 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Staff Reports (E-2)

Superintendent Kern provided an update on the current impacts of COVID-19 on the district, which included data on case rates, details on staffing shortages and recently revised guidance related to contact tracing, quarantine and attendance at athletic and other events. Board members made comments and Superintendent Kern answered questions from the board.

Other District Committees (E-5)

Surina Naran, student representative from the Superintendent's Student Advisory Council, provided an update on the work of the council. Board members made comments and Ms. Naran answered questions from the board.

Closed Session/Expulsion Actions (E-6)

There were no closed session actions to report.

Visitor Comments (F)

There were no general visitor comments.

Consent Calendar Approved (G-1/G-8)

It was moved by Ms. Costa, seconded by Ms. Creason, that the consent calendar items G-1 through G-8 be approved. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Personnel (G-1)

Appointments, leaves of absence, separations and charter school personnel actions – approved as submitted.

Purchasing Report (G-2)

Purchase orders and service agreements and change orders – approved as submitted.

Business/Financial Report (G-3)

Notices of completion – approved as submitted.

Gifts (G-4)

Acceptance of gifts to Camp Winthers, Del Campo High School, Northridge Elementary School, Rio Americano High School, Skycrest Elementary School and White House Counseling Center.

Disposal of Surplus Property (G-5)

Approval to dispose of surplus property pursuant to board policy 3270 and Education Code sections 17545 and 17546.

Resolution No. 3093: Power to Contract (G-6)

Adoption of Resolution No. 3093 authorizing power to contract on behalf of San Juan Unified School District.

Resolution No. 3094: Delegating Signature Authorization (G-7)

Adoption of Resolution No. 3094 delegating signature authorization to the superintendent.

SJUSD Use of Facilities and Grounds Handbook and Fees (G-8)

Approval of the revisions to the SJUSD Use of Facilities and Grounds Handbook and fees.

Social Emotional and Mental Wellness Supports (I-1)

Superintendent Kern pulled item I-1 due to staffing issues. The item will be presented at a future board meeting.

Family and Community Engagement Update (I-2)

Chief of Staff Trent Allen introduced Director of Family Engagement and Partnership Development Amy Rovai Gregory and Family Engagement Coordinator Luis Cruz Solache who provided an update on the district's current efforts to increase and expand family engagement and community partnerships at the school site and district levels. The report included the innovative ways the Family and Community Engagement department has reconnected, redefined and reimaged family and community engagement during the pandemic, and examples were featured of successful activities accomplished in the fall, as well as new and exciting upcoming family and community engagement opportunities. Board members made comments and staff answered questions from the board.

West Region Grades 6-8 School Planning (I-3)

Chief Operations Officer Frank Camarda provided a recap of the numerous discussions that have taken place regarding grades 6-8 school planning in the west region of the district. Superintendent Kern explained that support for this plan would allow the district to begin moving forward with the construction process while also providing ample time to engage in a thoughtful boundary adjustment process, which would include opportunities for community input, in preparation for the 2024-2025 school year.

Ms. Villescaz clarified that this vote is to start the process so there is no delay to the construction process and that boundary adjustments would be discussed at a future date. Ms. Villescaz also reiterated her support for any extra temporary supports at Katherine Johnson Middle School that would help in the interim. Mr. Hernandez shared that the Facilities Committee gave unanimous support for the proposal. Ms. Costa expressed support for the recommendation. Ms. Creason inquired about community support for the plan to move the Katherine Johnson Middle School campus and the implications on the adult education program, which Superintendent Kern and Mr. Camarda addressed.

It was moved by Mr. Hernandez, seconded by Ms. Villescaz, to approve creating new boundaries for Katherine Johnson Middle School and Arcade Fundamental Middle School, as well as adjusting the existing grades 6-8 boundaries in the district's west region, as needed, and to approve the relocation of the newly established Katherine Johnson Middle School from the Encina campus to the Creekside adult school campus. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Williams Complaint Report (I-4)

General Counsel Linda Simlick explained that the district must report on the status of Williams-type complaints filed with the district per Education Code section 35186(d), which requires each school district to publicly report, on a quarterly basis, summarized data on the nature and resolution of all Williams-type complaints. Ms. Simlick stated that, during the time period from October through December 2021, there were no Williams-type complaints filed.

Board Reports (J)

Ms. Villescaz reported that she recently met with county partners to discuss the high levels of lead in children who reside in the Arden-Arcade area. Ms. Villescaz also noted the recent passing of Arden Middle School Vice Principal Amadi Emeh and Technology Support Specialist Matt Huffmaster.

Ms. Creason echoed the comments made by Ms. Villescaz, and she shared that her thoughts go out to everyone who is struggling right now.

Ms. Costa acknowledged the passing of Vicki Tozier, a former employee who worked with the Safe Schools department.

Dr. McKibbin stated that he and other board members attended the redistricting community forums last week.

Future Agenda (K)

Ms. Creason requested that a standing COVID-19 agenda item be added to future agendas.

Visitor Comments (L)

There were no general visitor comments.

Adjournment (M)

At 8:27 p.m., there being no further business, the regular meeting was adjourned in memory of Amadi Emeh and Matt Huffmaster.

Michael McKibbin, Ed.D., President

Kent Kern, Executive Secretary

Approved: _____
:sc

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: E-1(a)

MEETING DATE: 01/25/2022

SUBJECT: 2022 Classified Employees of the Year

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Human Resources

ACTION REQUESTED:

The superintendent is recommending that the board recognize six (6) classified employees nominated as San Juan Unified School District's, "2022 Classified Employees of the Year."

RATIONALE/BACKGROUND:

Each year the district recognizes classified employees for their exceptional service, dedication and commitment to the San Juan Unified School District and the surrounding community. The six (6) honoree names listed below will be forwarded to the Sacramento County Office of Education as San Juan's nominations for the county-wide Classified Employees of the Year Program:

1. John Weathers, Elementary Head Custodian, Trajan Elementary School
2. Natalia Aguirre, Communication Engagement Specialist, FACE
3. Malinda (Mindy) Bates, Instructional Assistant III, Ralph Richardson Center
4. Shawn Bennett, Equipment Technician, Nutrition Services
5. Aaron Pierini, Database Administrator, Technology Services
6. Zenaida Kamine, School Community Prevention Specialist, El Camino High School

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ N/A

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Additional Budget: \$ N/A

Action: N/A

Funding Source: N/A

Strategic Plan: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

PREPARED BY: Diana Marshall, Program Manager, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources

Kent Kern, Superintendent of Schools

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KK

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: E-1(b)

MEETING DATE: 01/25/2022

SUBJECT: National School Counseling Week

CHECK ONE:

- For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. A-409, proclaiming the week of February 7-11, 2022, as National School Counseling Week 2022.

RATIONALE/BACKGROUND:

The American School Counselor Association (ASCA) proclaimed the week of February 7-11 as National School Counseling Week 2022. Public attention will be focused on the unique contributions of professional school counselors within the U.S. school systems and within the San Juan Unified School District as school counselors assist students, families and staff to support the district's Local Control and Accountability Plan (LCAP) and Strategic Plan. National School Counseling Week affords the district the opportunity to recognize the contributions school counselors make in support of students' academic, personal/social and postsecondary successes, and highlights the tremendous impact they have in helping students achieve school success and plan for a career.

Once adopted, a copy of the resolution and a letter will be sent to all school counselors.

ATTACHMENT(S):

A: Resolution No. A-409

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ N/A

LCAP/STRATEGIC PLAN:

Goal: 1, 2 Focus: 5, 6, 3

Additional Budget: \$ N/A

Action: 10, 35, 5

Funding Source: N/A

Strategic Plan: N/A

Current Year Only Ongoing

PREPARED BY:

Brett Wolfe, Director, CTE, K-12 Counseling and College/Career Readiness
Kristan Schnepp, Assistant Superintendent, Secondary Education and Programs ^{KS}

APPROVED BY:

Melissa Bassanelli, Deputy Superintendent, Schools and Student Support ^{MB}
Kent Kern, Superintendent of Schools ^{KK}



SAN JUAN UNIFIED SCHOOL DISTRICT Resolution No. A-409

National School Counseling Week February 7-11, 2022

WHEREAS, National School Counseling Week is February 7-11, 2022; and

WHEREAS, the special week honoring school counselors provides recognition for school counselors who implement comprehensive school counseling programs and support the San Juan Unified School District Local Control and Accountability Plan (LCAP) and Strategic Plan, vital parts of the educational process for all students as they meet the challenges of the 21st century; and

WHEREAS, the San Juan Unified School District appreciates and supports school counselors for being actively engaged in helping students examine their abilities, strengths, interests and talents; for working in positive ways to enhance students' social/personal, academic and career development; and for working with teachers and other educators to inspire each student to responsibly contribute to a radically evolving world in a safe, caring and collaborative learning community; and

WHEREAS, school counselors are further recognized for developing comprehensive developmental school counseling programs that are considered an integral part of the educational process and enable all students to achieve success in school; and

THEREFORE, BE IT RESOLVED that the board joins the superintendent and staff in honoring school counselors during National School Counseling Week and throughout the year.

Attested to this 25th day of January, 2022

Michael McKibbin, Ed.D., President

Kent Kern, Superintendent of Schools

Zima Creason, Vice President

Pam Costa, Clerk

Saul Hernandez, Member

Paula Villescaz, Member

Board of Education
San Juan Unified School District
Sacramento County, California

HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
Appointments	
Management	
Certificated	1
Classified	1
Leaves of Absence	
Management	
Certificated	1
Classified	
Separations	
Management	1
Certificated	1
Classified	1 – 2
Pre-Retirement Reduced Workload	
Reassignments/Change in Work Year	
Errata	2
Job Description/Salary Range Change	
Management	
Certificated	
Classified	
Unrepresented	
Cabinet Contracts/Extension of Contract	
Recommendation to Extend A District Intern Credential	
Certificated	
Credential Approval Recommendations	
Certificated	
Charter School Personnel Actions	
Choices	

Agenda for the January 25, 2022 Board Meeting

1. APPOINTMENTS

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Dalton, Laurel	Temp	Teacher Kindergarten	Del Dayo	01/04/22 06/09/22
New Hire	Gray, Lucia	Temp	Teacher Grade 5	Carriage	01/18/22 06/09/22
New Hire	Griffin, Clarence	Temp	Tch-Mild/Moderate K/12	Del Paso Manor	01/18/22 06/09/22
New Hire	Jones, Marcia	Temp	District Resource Teacher	Early Childhood Education	01/03/22 06/30/22
New Hire	Raman, Tiffiny	Prob	School Nurse	Health Services	12/15/21
New Hire	Sherven, Leah	Temp	Teacher Grade 7/8	Arden	01/04/22 06/09/22
New Hire	Tatterson, Patricia	Prob	Tch-Dual Lang Immersion	Edison	01/10/22
Rehire	Goldman, Sharon	Temp	School Nurse	Health Services	01/06/22 06/09/22
Rehire	Leograndis, Denise	Prob	Teacher Grade 7/8	Sierra Oaks	01/18/22

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Ahmadi, Mohammad	Prob	Senior Personnel Clerk	Human Resources	01/04/22
New Hire	Azeez, Vivian	Prob	Child Develop Assistant-SA	Northridge ECE	12/03/21
New Hire	Brown, Erin	Prob	Instructional Assistant I	Mariemont	01/18/22
New Hire	Brown, Gayle	Prob	Instructional Assistant I	Mission Avenue	01/04/22
New Hire	Castaneda, Roxane	Prob	Secretary	Special Education-Kenneth	12/20/21
New Hire	Choi, Rachel	Prob	Instructional Assistant I	Mariemont	01/11/22
New Hire	Felix, Joseph	Prob	Intermediate Clerk Typist	Pasadena	01/03/22
New Hire	Gabasa, Monique	Prob	Custodian	Ralph Richardson	01/03/22
New Hire	Groves, Robyn	Prob	Instructional Assistant I	Del Dayo	01/04/22
New Hire	Hickey, Brianne	Prob	Sch/Comm Intervention Spec	Mission Avenue	01/13/22
New Hire	Holland, Kelli	Prob	Nutrition Svcs Supv Spec	Nutrition Services	01/31/22
New Hire	Holmes, Austin	Prob	Groundskeeper/Gardener	Maintenance and Operations	01/03/22
New Hire	Hronis, Gregory	Prob	Instructional Assistant I	Grand Oaks	01/13/22
New Hire	Iglesias, Lilibeth	Prob	Sch/Comm Intervention Spec	San Juan	01/18/22
New Hire	Johnson, Kelly	Prob	Instructional Assistant I	Mariemont	01/11/22
New Hire	Lami, Inas	Prob	Instructional Assistant I	Starr King	01/04/22
New Hire	Miller, Emily	Prob	Clerk	Starr King	01/03/22
New Hire	Mullen, Shanna	Prob	Instructional Assistant I	Gold River	01/13/22
New Hire	Nabulsi, Duha	Prob	Instructional Assistant I	Cameron Ranch	01/11/22
New Hire	Padilla, Morgan	Prob	Instructional Assistant I	Mariemont	01/11/22
New Hire	Quist, Jessica	Prob	Instructional Assistant I	Northridge	01/12/22
New Hire	Robbins, Jacqueline	Prob	Instructional Assistant I	Mariemont	01/11/22
New Hire	Rodriguez, Desiree	Prob	Senior Personnel Clerk	Human Resources	01/10/22
New Hire	Solorzano-Foster, Aziza	Prob	Personnel Technician	Human Resources	01/10/22
New Hire	Stokes, Kenzie	Prob	Instructional Assistant I	Dewey	01/04/22
New Hire	Venter, Robert	Prob	Campus Monitor	Mira Loma	01/11/22

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Jacks, Brooke	Prob	Tch-Resource Spec K/12	Encina	04/27/22 06/08/22

3. SEPARATIONS

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Deceased	Emeh, Amadi	Prob	Vice Principal 7/8	Arden	12/26/21

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Degooyer, Jessica	Perm	Teacher Grade 9/12	Teaching and Learning	01/05/22
Suspension	CE 325	Perm	Teacher Adaptive PE	Teaching and Learning	01/26/22

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Deceased	Huffmaster, Matthew	Perm	Tech Support Specialist I	Technology Services	12/28/21
Deceased	Russell, Richard	Perm	Supv Transport Operations	Transportation	12/04/21

Agenda for the January 25, 2022 Board Meeting

3. SEPARATIONS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Bidleman, Larissa	Perm	Secretary	Early Childhood Education	01/05/22
Resignation	Garrett, Trevor	Prob	Custodian	Pasteur	12/23/21
Resignation	Gregoire, Nolan	Perm	Campus Monitor	Greer	12/17/21
Resignation	Jackson, Jason	Perm	Electrician	Maintenance and Operations	01/14/22
Resignation	Kavousi Heidari, Mona	Prob	Instructional Assistant III	Arlington Heights	08/02/21
Resignation	Lee III, Sherman	Prob	School Playground Rec Aid	Dyer-Kelly	12/17/21
Resignation	Nava, Adriana	Prob	Instructional Assistant I	Del Paso Manor	01/10/22
Resignation	Pillai, Krishneel	Perm	Custodian	Rio Americano	01/20/22
Resignation	Rodriguez, Angelica	Perm	Non-Instruct Support Aide	Fair Oaks ECE	01/03/22
Resignation	Rose, Keith	Perm	Warehouse/Delivery Worker	NS Central Dist Warehouse	01/28/22
Resignation	Solorzano-Foster, Aziza	Prob	Personnel Technician	Human Resources	01/10/22
Retirement	Edwards, Jo Ann	Perm	Payroll Technician I	Payroll	12/30/21
Retirement	Flanagan, Sarahlee	Perm	Nutrition Services Worker I	Nutrition Services	01/02/22
Retirement	Haughin, Darlene	Perm	Registrar/Secretary-Academy	La Entrada West	01/14/22

4. ERRATA

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Schofield, Laurie	Temp	Prog Spec Special Education	Special Education-Kenneth	02/14/22 06/30/23

*To update the effective start date previously reported as 01/17/22

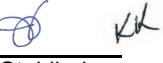
CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Chavez, Debbie	Perm	Campus Monitor	Rio Americano	12/29/21

*To update separation type previously reported as a resignation

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G-2
MEETING DATE: 01/25/2022

APPROVED: 
Jennifer Stahlheber

Purchasing Contracts Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Purchase Orders & Service Agreements	✓	1
Change Orders	✓	2
Construction & Public Works Bids	✓	3
Piggyback Contracts	NA	
Zero Dollar Contract	✓	4
Bids/RFPs	NA	
Other	NA	
ERRATA	NA	



Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Awards

December 15, 2021 - January 11, 2022

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
TBD	1/1/2022	Stericycle	Medical Waste Disposal Term: 1/1/22 - 1/1/23	\$ 36,288.00	030 - Community Relations
TBD	1/1/2022	Guided Insight	National Student Clearinghouse Subscription Term: 8/1/21-7/1/24 \$14,381 per year	\$ 43,143.00	505 - Equity



San Juan

Purchasing Contracts Board Report
Change Orders/Amendments

December 15, 2021 - January 11, 2022

Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
200017	1/10/2022	AT&T	Cell phone for M&O	\$ 125,000.00		\$ 40,000.00	\$ 165,000.00	212 - M&O
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	
							\$ -	

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
106311	12/21/2021	Johnson Controls, Inc.	C/O#3 added Encina AC units 3 and 4, special projects HVAC head end controller upgrade 392-9233-P1	\$ 1,369,439.00	\$ 5,654.00	\$ 13,914.38	\$ 1,389,007.38	216 - Facilities
204474	12/23/2021	Campbell Keller	C/O#1 Full site furniture replacement pocket tables added for Howe DM project 123-9233-P1	\$ 179,563.22	\$ -	\$ 88,517.10	\$ 268,080.32	216 - Facilities
204589	12/23/2021	Campbell Keller	C/O#1 Full site furniture replacement pocket tables added for Will Rogers DM project 060-9233-P1	\$ 503,285.64	\$ -	\$ 111,223.01	\$ 614,508.65	216 - Facilities
204351	12/23/2021	Campbell Keller	C/O#2 Full site furniture replacement pocket tables added for Kingswood Furniture project 126-9306-J1	\$ 558,051.68	\$ 243,390.30	\$ 116,424.73	\$ 917,866.71	216 - Facilities
							\$ -	
							\$ -	
							\$ -	

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	
							\$ -	
							\$ -	
							\$ -	

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	
							\$ -	



Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts

December 15, 2021 - January 11, 2022

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
23	12/17/2021	TBD	Piggyback	Campbell Keller, Inc	Full site furniture replacement for Edison project 116-9306-J1	\$ 954,857.71	216 - Facilities
24	1/7/2022	205366	Piggyback	Campbell Keller, Inc	Full site furniture replacement for Gold River project 119-9306-N1	\$ 603,240.44	216 - Facilities
26	1/7/2022	TBD	Piggyback	Kya Service LLC	Full site floor replacement for Howe Ave project 123-9233-P1, in accordance with Wiseburn piggyback, approved by SJUSD on 02/12/2019	\$ 630,205.66	216 - Facilities
26	1/7/2022	TBD	Piggyback	Kya Service LLC	Full site flooring replacement for Lichen project 159-9233-P1, in accordance with Wiseburn piggyback, approved by SJUSD.	\$ 386,076.35	216 - Facilities
26	1/8/2022	TBD	Piggyback	RJ Commercial Flooring Company	Full site floor replacement for Will Rogers project 060-9233-P1, in accordance with Tarkett USA Inc. piggyback contract, approved by SJUSD.	\$ 1,024,268.18	216 - Facilities
14	1/8/2022	TBD	Piggyback	Miracle Play System	Kinder playground replacement for Lichen project 159-9383-21DM, in accordance with Contract # 030117-LTS, Contract is between Sourcewell and PlayPower, Inc. RFP #010521, approved by SJUSD.	\$ 118,733.13	216 - Facilities
26	1/10/2022	TBD	Piggyback	Weatherproofing Technologies, Inc.	Equipment & Supplies for Oakview DM (roof) project 137-9233-P1, CMAS contract # 4-21-03-1000, Base Contract # AEPA IFB #021-D, board approved by SJUSD.	\$ 247,013.51	216 - Facilities
26	1/10/2022	TBD	Piggyback	Weatherproofing Technologies, Inc.	Equipment & Supplies for Laurel Ruff DM (roof) project 163-9233-P1, CMAS contract # 4-21-03-1000, Base Contract # AEPA IFB #021-D, board approved by SJUSD.	\$ 258,263.98	216 - Facilities
24	1/10/2022	TBD	Piggyback	Campbell Keller, Inc	Transitional Kinder furniture for 10 classes for start of 2022/2023 school year project 392-9306-N1	\$ 331,125.67	216 - Facilities

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	1/10/2022	TBD	21-125	Kitchell CEM, Inc.	Construction Management for K. Johnson New Construction project 055-9512-P1	\$ 1,757,650.00	216 - Facilities
26	1/10/2022	TBD	21-125	Kitchell CEM, Inc.	Construction Management for Legette New Construction project 127-9512-P1	\$ 935,680.00	216 - Facilities
26	1/10/2022	TBD	21-125	Vanir Construction Management, Inc.	Construction Management for Arcade New Construction project 001-9512-P1	\$ 1,950,000.00	216 - Facilities
26	1/10/2022	TBD	20-101	Lionakis	Architect for Arcade New Construction project 001-9512-P1	\$ 2,625,000.00	216 - Facilities
26	1/11/2022	TBD	20-101	Lionakis	Architect for Creekside New Construction project 055-9512-P1	\$ 2,500,000.00	216 - Facilities



**Purchasing Contracts Board Report
Board Pre-Approval
Zero Dollar**

December 15, 2021 - January 12, 2022

Fund	Date	Site/ Department	Vendor Name	Description
01	1/4/2022	Equity	Los Rios Community College	Identifies and assists individuals from disadvantaged backgrounds who have the potential to succeed in higher education.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

**AGENDA ITEM: G-3
MEETING DATE: 01/25/2022**

APPROVED:

Jennifer Stahlheber

Business and Financial Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Easements/Leases		
Notices of Completion		
Quarterly Investment Report		
Warrants & Payroll - December	✓	1
Budget Revisions		
E-Rate		
ERRATA		

SAN JUAN UNIFIED SCHOOL DISTRICT
Accounting Services

WARRANTS & PAYROLL

VENDOR AND CONTRACT WARRANTS		
	Fund	December 2021
01	General Fund	\$ 6,742,523.66
09	Charter Schools	27,644.93
10	Special Ed Pass-Thru	1,319,792.50
11	Adult Education	313,872.15
12	Child Development	36,093.36
13	Food Service/Cafeteria	759,538.18
14	Deferred Maintenance	37,380.17
21	Building Fund	29,128.35
22	Measure S Building Fund	-
23	Measure J Building Fund	489,409.75
24	Measure N Building Fund	799,288.14
25	Capital Facilities	-
26	Measure P Building Fund	5,427,157.20
35	State Schools Facilities Fund	-
40	Sp Res FD -- Capital Outlay Proj	-
67	Self Insurance	935,876.58
95	Student Body	-
TOTALS		\$ 16,917,704.97

PAYROLL AND BENEFITS		
	All Funds	December 2021
	Certificated Payroll	\$ 20,956,872.72
	Classified Payroll	8,382,072.96
	Benefits	13,851,166.21
TOTALS		\$ 43,190,111.89

GRAND TOTAL \$ 60,107,816.86

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G-5

MEETING DATE: 01/25/2022

SUBJECT: Surplus Property

CHECK ONE:

- For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Business Support Services

ACTION REQUESTED:

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:

The Governing Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

ATTACHMENT(S):

A: List of Surplus Property

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ _____ N/A

Additional Budget: \$ _____ N/A

Funding Source: _____ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only Ongoing

LCAP/STRATEGIC PLAN:

Goal: _____ N/A Focus: _____ N/A

Action: _____ N/A

Strategic Plan: _____ N/A

PREPARED BY:

Susan Kane, Director, Business Support Services
Jennifer Stahlheber, Chief Financial Officer



APPROVED BY:

Kent Kern, Superintendent of Schools



Board of Education Agenda Item
Surplus Property

January 25th Meeting Date

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Serial #	Disposition
Arlington Heights	HP	ProBook 65550b	Laptop	CNU0425WNB 10000012771	Recycled
Arlington Heights	HP	OfficeJet Pro 8710	Printer	CN695G322W	Recycled
Carriage	Sharp		TV		Recycled
Carriage			TV Stand		Recycled
La Vista Center	1 - Lot (36) HP		CPUs		Recycled
La Vista Center	1 - Lot (6) HP		Printers		Recycled
LeGette	Sharp	AQUOS 70"	TV	501855899	Recycled
LeGette	Sharp		TV	411822482	Recycled
LeGette			Computer cart		Recycled
M&O Warehouse	Grizzly Industrial	G0694	Saw	#0000068	Recycled
M&O Warehouse	Rockwell Mfg	34-450	Saw	FX-1404	Recycled
M&O Warehouse	Rockwell Mfg	43-340	Saw	CV8996	Recycled
M&O Warehouse	Pro Bender III		Saw	10567-1024093	Recycled
Starr King	Wii	RVL - 001	Game console	LU57299648	Recycled
Starr King	Wii	RVL - 001	Game console	LU57299607	Recycled
Starr King	Wii Balance Board	RVL - 021	Balance board for game console	BC102110257	Recycled
Starr King	Wii Balance Board	RVL - 021	Balance board for game console	BC122977	Recycled
Starr King	Apple	Macbook	Laptop	701006737	Recycled
Starr King	Apple	Macbook	Laptop	71006727	Recycled
Starr King	Apple	Macbook	Laptop	701005582	Recycled
Starr King	Apple	Mac Hard drive	A1176	G861956JU38	Recycled
Starr King	Apple	Mac Hard drive	A1283	YM0022DSB9X	Recycled
Starr King	Apple	Mac Hard drive	A1284	YM9170FLIBV	Recycled
Starr King	1 Lot (2) Apple	Mac Power Adapters	A1188		Recycled
Starr King	1 Lot (4) - Cannon	ZR900	Camera		Recycled
Starr King	1 Lot (3) - Panasonic	PV -GS35	Camera		Recycled
Starr King	NEC	VT480	Projector	6800600FL	Recycled
Starr King	1 - Lot (8) - Alphasmart	3000	Keyboard		Recycled
Starr King	Sony	Synth	Transmitter	102355	Recycled
Starr King	Sony	Synth	Transmitter	102164	Recycled
Starr King	1 - Lot (2) Polycom	VSX7000	Speaker		Recycled
Starr King	Progressive	MSD 126	Scanner	U32695972A	Recycled
Starr King	HP	P1606dn	Laser Jet	20176527	Recycled
Starr King	Sony		Camera		Recycled
Starr King	Panasonic	AG-1320P	VHS	K7KN01788	Recycled
Starr King	Performance Audio	ATW-R03	Wireless Microphone Receiver	T1270509	Recycled
Starr King	Samsung	204T	Monitor	BR20HCJY702820E	Recycled
Starr King	HP	D5064D	Monitor	CN2510K216	Recycled
Starr King		VT595	Projector	7X00586FH	Recycled
Starr King	Sure		Microphone	204040441	Recycled
Starr King	Panasonic	AF Piezo	VHS Reporter Camera	I9HB02140	Recycled
Starr King	1 - Lot (55) Apple	MacBook Pro	Laptop		Recycled
Starr King	Promethean	Active Board	Whiteboard	FCCID#QAM012	Recycled
Starr King	Bretford		iPad cart	BF02PHI70D200452	Recycled
Starr King	Bretford		iPad cart	201412152373	Recycled
Starr King	Apple	iMac	Computer	QP9070RMZ5	Recycled
Sylvan	Gateway	MWD79	Monitor	BON 00823	Recycled
Sylvan		MWD79	Monitor	BON 00625	Recycled
Sylvan		MWD79	Monitor	BON 00731	Recycled
Sylvan		MWD79	Monitor	BON 00623	Recycled
Sylvan		MWD79	Monitor	BON 00193	Recycled
Sylvan		MWE65	Monitor	BON 02266	Recycled

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Serial #	Disposition
Sylvan	ViewSonic	VA703B-3	Monitor	QAG0729211003	Recycled
Sylvan	HP		Monitor	6CM4242QBZ	Recycled
Sylvan	HP		Hard Drive	MXL2051Q3L	Recycled
Sylvan	HP		Hard Drive	MXL 7310H11	Recycled
Sylvan	HP		Hard Drive	MXL 2051Q35	Recycled
Sylvan	HP		Hard Drive	MXL 4320J9V	Recycled
Sylvan	HP		Hard Drive	MXL0291830	Recycled
Sylvan	1 - Lot (2)		5' x 12' PE Mattresses		Recycled
Trajan	Apple	iMac	Laptop	1100014946	Recycled
Trajan	Apple	iMac	Laptop	800008950	Recycled
Trajan	Apple	iMac	Laptop	1100014950	Recycled
Trajan	Apple	iMac	Laptop	1100014951	Recycled
Trajan	Apple	iMac	Laptop	1100014943	Recycled
Trajan	Apple	iMac	Laptop	1100015029	Recycled
Will Rogers	1 - Lot		Keyboards		Recycled
Will Rogers	Apple	MacBook	Laptop	C02GR1UGDV7N	Recycled
Will Rogers	Apple	MacBook	Laptop	900010107	Recycled
Will Rogers			Metal bike rack		Recycled

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G-6

MEETING DATE: 01/25/2022

SUBJECT: 2021-2022 School Accountability Report Cards (SARCs)

CHECK ONE:
For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the 2021-2022 SARCs for San Juan Unified School District schools.

RATIONALE/BACKGROUND:

Since November 1988, state law has required all public schools receiving state funding to prepare and distribute a SARC. The purpose of the report card is to provide parents and the community with important information about each public school, including its progress in achieving goals. The public may also use a SARC to evaluate and compare schools on a variety of indicators. SARCs being published in 2021-2022 contain data from the 2020-2021 school year. SARC information includes a school profile, mission statement, demographic data, school safety and climate for learning information, academic data (overall state test results and disaggregated by groups), federal and state accountability status, school completion rates, class sizes, teacher and staff information, curriculum and instruction descriptions and fiscal and expenditure data.

SARCs are updated annually and posted by February 1. Translated SARCs are made available for schools where 15% or more of the families speak a language other than English. In San Juan Unified, SARCs can be accessed on the website for each school under Our School by selecting Assessment Data. SARCs for each school can also be accessed on the following page: www.sanjuan.edu/Page/660.

ATTACHMENT(S):

N/A

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent Cabinet: 01/18/2022

FISCAL IMPACT:

Current budget year: \$ 12,471

Additional Budget: \$ N/A

Funding Source: AEP General

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only Ongoing

LCAP/STRATEGIC PLAN:

Goal: 8 Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY:

Gelika Harrison, Assistant Director, Assessment, Evaluation and Planning
Gianfranco Tornatore, Director, Continuous Improvement/LCAP

APPROVED BY:

Melissa Bassanelli, Deputy Superintendent, Schools and Student Support *MBS*
Kent Kern, Superintendent of Schools *KK*

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G-7

MEETING DATE: 01/25/2022

SUBJECT: Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) Revised Bylaws

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Division of Teaching and Learning

ACTION REQUESTED:

The superintendent is recommending that the board approve the revised bylaw changes for the LCAP PAC.

RATIONALE/BACKGROUND:

The LCAP PAC was formed in accordance with Education Code 52063 and began meeting on October 16, 2014. The committee is a San Juan Unified School District standing committee established by formal board action which utilizes the Greene Act. At the December 16, 2021 LCAP PAC meeting, LCAP PAC committee members voted to amend section XIII, paragraph D, to allow all committee members to vote for the student chairperson.

ATTACHMENT(S):

A: Redlined LCAP PAC Greene Act Bylaws

BOARD COMMITTEE ACTION/COMMENT:

LCAP PAC: 12/16/2021

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ N/A

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Additional Budget: \$ N/A

Action: N/A

Funding Source: N/A

Strategic Plan: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

PREPARED BY: Gianfranco Tornatore, Ed.D., Director, Continuous Improvement & LCAP

APPROVED BY: Melissa Bassanelli, Deputy Superintendent, Schools and Student Support M.B.
Kent Kern, Superintendent of Schools KK

SAN JUAN UNIFIED SCHOOL DISTRICT

LOCAL CONTROL ACCOUNTABILITY PLAN PARENT ADVISORY COMMITTEE BYLAWS

I. Name

The name of the committee shall be the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC).

II. Authority

The Local Control Accountability Plan Parent Advisory Committee, defined in Education Code 52063, hereinafter referred to as “the committee,” is a standing committee of the San Juan Unified School District Board of Education as established by formal board action and shall operate in compliance with the state’s open-meeting laws (Greene Act, Education Code section 35147). In this regard, a majority of committee members may meet at the same time and place to hear, discuss, or deliberate upon any matter within the function of the committee, but shall not take any action on any item of business unless that item appeared on the posted agenda.

III. Charge

As directed by the board, superintendent or designee, the committee shall serve at the pleasure of the Board of Education in an advisory capacity on matters pertaining to the development, monitoring and revision of the Local Control Accountability Plan (LCAP). Final authority for the LCAP lies with the Board of Education in accordance with state law.

IV. Function

The work of the committee shall be aligned with board priorities and available resources, including staff time. In accordance with state law, and at the board’s direction, the committee may review relevant data and evidence, collect input from stakeholders, and develop recommendations related to LCAP revisions. It may also share information, ideas and recommendations with other committees and district administration pertaining to proposed LCAP revisions.

In implementing the charge and functions, the committee shall review and make recommendations to the board regarding:

- A. Alignment of proposed LCAP goals, actions and services with the Strategic Plan and board priorities.
- B. Proposed actions, services and resource allocations designed to address LCAP goals.
- C. Evidence of progress related to state and local priorities for low income students, foster/homeless youth, English language learners, and other high-risk students.

The committee shall also provide written and oral presentations to the board as requested, or at the committee’s initiative.

V. Voting and Quorum

Visitors may address the committee, as described in Section XIV, but do not have voting privileges and do not participate in discussion with committee members. For the purpose of taking action, a quorum shall consist of a simple majority of the approved members of the committee. No action may be taken without a quorum; however, the committee may continue to meet and consider topics without a quorum. Any action adopted must be approved by a simple majority of the quorum.

VI. Staff Liaison

- A. The superintendent shall appoint a senior administrative staff liaison for this committee.
- B. The staff liaison shall serve as a resource, providing information and materials to the committee, as well as feedback to district administrators from the committee.
- C. The staff liaison and other district staff serve under the direction of the superintendent, who prioritizes their time and other resources. Individual committee members shall not direct staff or contact staff to request data or other information. Such requests will come from the committee chairperson to the staff liaison who will determine if staff resources are available and if the request aligns with the priorities of the superintendent, governing board, and state law.

VII. Board Liaison

- A. One board member will serve as liaison to the committee and will be a non-voting member of the committee.
- B. The board liaison may provide a board update at meetings.
- C. The board liaison will provide clarification to the committee at his or her discretion as deemed appropriate.
- D. The committee chair may meet with the board liaison, staff liaison, board president and superintendent as needed.

VIII. Composition

The composition of the committee shall be twenty (20) community members including students; a majority of members shall be parents or legal guardians of students enrolled in the district.

- A. Members shall only serve on one board approved/appointed advisory committee.
- B. Employees who are represented by an employee group (CSEA, Confidential, Educationally Related Mental Health Worker, SJAA, SJPEC, SJTA, Supervisors, Teamsters) shall not serve as members of this advisory committee.
- C. The committee shall include parents or legal guardians of pupils who are low income, foster/homeless youth or English language learners.

IX. Selection of Members

The process of selection of community members shall be determined by the Board of Education and is as follows:

- A. Public notice of committee vacancies will be advertised within the district and applications of interest will be solicited and kept on file.
- B. From the applications, a subcommittee of board members will screen and recommend applicants to maintain balanced representation by ethnicity, socioeconomic level, targeted student group representation, home language, district geography, and grade span.
- C. The board will approve new members.

X. Term

Committee members shall serve two-year terms. Members may serve up to three consecutive terms. Terms will follow the academic school year. Terms shall be staggered such that ten (10) members' terms will expire in even-numbered years and ten (10) members' terms will expire in odd-numbered years.

All members should be prepared to attend all regularly scheduled meetings. Three unexcused absences from regularly scheduled meetings, within the academic school year will initiate a vacancy recommendation. The board nominating subcommittee will determine whether the committee member should continue on the Local Control Accountability Plan Parent Advisory Committee.

XI. Vacancies

The staff liaison will identify membership vacancies and notify the board administrative assistant. A board subcommittee shall review existing committee applicants to identify a replacement which maintains a balanced committee. If no such applications are on file, additional applications will be solicited. Committee replacements will serve the remaining term of the original member.

XII. Organizational Meeting

The annual organizational meeting of the committee shall occur at the committee's first meeting of each academic year. The committee shall do all of the following at its organizational meeting:

- A. Establish an annual schedule of regular meetings. The committee generally meets once each month, August through June. The committee may schedule additional meetings if desired, and may also cancel regular scheduled meetings lacking a quorum or business to conduct.
- B. Review the committee bylaws and receive annual training on the Greene Act.
- C. Review and recommend approval of the annual report to the board.

XIII. Elections

Elections shall be held at the last meeting of each academic year, and the committee shall:

- A. Elect a chairperson for a term of one year, being eligible for re-election for one additional, consecutive term. The chairperson shall be responsible for coordinating with staff liaison and the committee secretary in developing each meeting's agenda; for conducting the meeting and working with the liaison to ensure compliance with the Greene Act; for reviewing a draft of the meeting minutes; and shall also be responsible for preparing or delegating the preparation of the annual summary report and any committee reports. Training for the chairperson and assistant chairperson will be held annually.
- B. Elect an assistant chairperson for a period of one year, being eligible for re-election for one additional, consecutive term, who shall assist the chair in fulfilling his/her responsibilities, and who shall conduct the meeting in the absence of the chairperson.
- C. If the committee cannot have an election or does not reach a clear decision, the chairperson and assistant chairperson may continue to serve until the election of the successors for a maximum of 60 days after the expiration of their terms. If no successor is elected at the end of the 60-day period, then the positions are deemed vacant, and the chairperson can act for each meeting until such a time as new chairpersons are elected. If neither is present, the meeting can be chaired by a member based on seniority of appointment with the committee.
- D. Elect a student chairperson for a period of one year, being eligible for re-election for additional terms. The student chairperson shall assist LCAP committee leadership. The student chairperson shall be elected by vote of the ~~student~~ committee members. If the vote results in a tie, both students will be student co-chairs to the committee.

XIV. Agendas

The agenda will allow for general visitor comment before business items, and again at the end of the meeting prior to adjournment, as well as prior to a specific business item. Visitor comments will be limited to two minutes.

The committee shall not take any action on any item of business unless that item appeared on the posted agenda or unless the committee members present, by unanimous vote, find that there is a need to take immediate action and that the need for action came to the attention of the committee subsequent to the posting of the agenda.

Agenda item requests from committee members shall be forwarded to the committee chair and staff liaison. If the chair and staff liaison jointly determine that the topic meets the charge of the committee, and is aligned with state law, current board priorities and available staff resources, the item shall be placed on a future agenda. A board member or staff member may also place an item on the committee agenda in preparation for a future board discussion.

To determine if the majority of the board would like committee input on a topic, the committee may request that the board liaison present the topic to the board president and superintendent. At the discretion of the board president and superintendent, the item may be placed on a board agenda for discussion. A majority of the board, through action or consent, may or may not refer the topic back to the committee for further research and discussion.

XV. Annual Report

The committee chair will prepare an annual summary (ideally, 1-2 pages) report for the Board of Education no later than November 1 of each year. This report should compare committee activities and products with its charge and function. This report will outline work in progress, foreseen issues, and provide a summary of recommendations, citing advantages and disadvantages of each. The report should also contain a recommendation for continuation, modification or termination of the committee.

XVI. Budget

The board will determine the budget, which will cover the operating cost of all board advisory committees.

4/14/15 Approved by the Board of Education
6/27/17 Approved by the Board of Education
02/11/21 Reviewed by the Local Control Accountability Plan Parent Advisory Committee
03/23/21 Approved by the Board of Education

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: **G-8**

MEETING DATE: **01/25/2022**

SUBJECT: National School Lunch Equipment Assistance Grant 2021

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Grants and Special Projects

ACTION REQUESTED:

The superintendent is recommending that the board approve implementation of the following grant (if funded):

- National School Lunch Equipment Assistance Grant 2021

RATIONALE/BACKGROUND:

The National School Lunch Equipment Assistance Grant will provide funds to Bella Vista High School, Del Campo High School, El Camino Fundamental High School and Winston Churchill Middle School to purchase nutritional equipment. The grant funding will help these schools serve healthier meals with a focus on serving more fruits and vegetables, improving food safety and energy efficiency, and expanding access. Funds will be used to purchase new freezers for the high schools and a new milk cooler for Churchill. The existing equipment needs replacement due to age and frequently needed repairs.

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$0

Additional Budget: \$29,000

Funding Source: California Department of Education

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

LCAP/STRATEGIC PLAN:

Goal: 2 Focus: 2

Action: 5

Strategic Plan: 2

PREPARED BY: Robyn Caruso, Program Specialist, Grants and Special Projects

APPROVED BY: Trent Allen, APR, Chief of Staff TA
Kent Kern, Superintendent of Schools KK

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G-9

MEETING DATE: 01/25/2022

SUBJECT: Lease Amendment No. 4 San Juan High School HVAC and Roofing Upgrades for Gymnasiums Project

CHECK ONE:
For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Facilities

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 3096 approving Amendment No. 4 to the lease agreement for the San Juan High School HVAC and Roofing Upgrades for Gymnasiums Project No. 204-9390-P1 between San Juan Unified School District and Clark & Sullivan Builders dba Clark & Sullivan Construction.

RATIONALE/BACKGROUND:

Amend the Facilities Lease Section 4.4.2.4.1 – Construction Contingency and Section 4.4.2 – Total Base Rent for a final reconciliation revised Total Base Rent of \$3,686,153.00.

ATTACHMENT(S):

A: Resolution No. 3096

B: Lease Amendment No. 4

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer 
Kent Kern, Superintendent of Schools 

RESOLUTION NO. 3096

RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT NO. 4 SAN JUAN HIGH SCHOOL – HVAC & ROOFING UPGRADES FOR GYMNASIUMS SJUSD PROJECT #204-9390-P1

WHEREAS, section 17406 of the Education Code authorize school districts, including the San Juan Unified School District (“District”), to use the lease-leaseback procurement process;

WHEREAS, the District Board of Education (“Board”) previously approved the award of the Site Lease and Facilities Lease to Clark & Sullivan Builders, Inc. dba Clark/Sullivan Construction for this Project, which approval for the Facilities Lease was in the amount of \$4,615,598.00; and

WHEREAS, the Facilities Lease Section 4.4.2.4.1 – Contractor Contingency of the Facilities Lease is hereby reconciled actual cost attributed to the contingency as shown on Amendment #4 reducing the contingency amount to One hundred twenty-nine thousand Four hundred forty-three dollars and no/cents (\$129,443.00); and,

WHEREAS, the Facilities Lease Section 4.4.2.4.3 – District Contingency of the Facilities Lease is hereby reconciled actual cost attributed to the contingency as shown on Amendment #4 reducing the contingency to Two hundred one thousand Three hundred sixty-four dollars and no/cents (\$201,364.00); and,

WHEREAS, the Facilities Lease Section 4.4.2 – Total Base Rent for the project is amended to be Three million Six hundred eighty-six thousand One hundred fifty-three dollars and no/cents (\$3,686,153.00).

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the amending of Facilities Lease Section 4.4.2.4.1 – Construction Contingency to \$129,443.00.

Section 3. The Board approves the amending of Facilities Lease Section 4.4.2.4.3 – District Contingency to \$201,364.00.

Section 4. The Board approves the amending of Facilities Lease Section 4.4.2 – Total Base Rent to be \$3,686,153.00

The foregoing Resolution was adopted by the San Juan Unified School District Board of Education at a meeting of the Board on January 25, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

**Michael McKibbin, Ed.D., President
San Juan Unified School District
Board of Education**

Attest:

**Pam Costa, Clerk
San Juan Unified School District
Board of Education**



San Juan
Unified School District

San Juan Unified School District

3738 Walnut Avenue, Carmichael, CA 95608

Telephone (916) 971-7700 Main number

Construction Dept: (916) 971-5780/Office (916) 971-5707 Fax

Attachment B

BOARD ITEM 1.25.22

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer

Facilities Lease Amendment #4

San Juan High School

HVAC and Roofing Upgrades for Gymnasiums

DSA File #02-117730/Facilities Lease Agreement #902285

SJUSD Project #204-9390-P1

Effective January 25, 2022, the Facilities Lease Agreement dated September 11, 2018 between the San Juan Unified School District and Clark & Sullivan Builders dba Clark & Sullivan Construction for the **San Juan High School HVAC and Roofing Upgrades for Gymnasiums** project is amended as follows:

1. Section 4.4.2.4.1 Construction Contingency is amended to reconcile actual costs attributed to the contingency with the execution of CDAs 1, 2, 6, 12, 16, 17, 27, 29, 31, 37, 38, 39, 40, 41, 43. ~~Three hundred forty one thousand Nine hundred ninety dollars and no/100 (\$341,990.00)~~ ~~Two hundred Ninety one thousand Nine hundred ninety dollars and no/100 (\$291,990)~~ (AM3) ~~One hundred twenty-nine thousand Four hundred forty-three dollars and no/cents (\$129,443.00)~~.

Revised Construction Contingency execution of Amendment #3	(\$291,990.00)
Construction Contingency Used by execution of CDAs	\$129,443.00
Credit for Unused Construction Contingency	(\$162,547.00)

2. Section 4.4.2.4.3 District Contingency is amended to reconcile actual costs attributed to the contingency with the execution of CDAs 3, 4, 5, 7, 8, 9, 10, 11, 13, 14, 15, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 30, 32, 33, 34, 35, 36, 42, 44, 45, 46. ~~Three hundred eighty four thousand Six hundred eight dollars and no/100 (\$384,608.00)~~ ~~Three hundred Thirty four thousand Six hundred eight dollars and no/100 (\$334,608.00)~~ (AM3) ~~Two hundred one thousand Three hundred sixty-four dollars and no/cents (\$201,364.00)~~.

Revised District Contingency execution of Amendment #3	(\$334,608.00)
District Contingency Used by execution of CDAs	\$201,364.00
Credit for Unused District Contingency	(\$133,244.00)

3. Section 4.4.2 Total Base Rent for the Project is amended to be ~~Four million Eighty one thousand Nine hundred forty four dollars and no/cents (\$4,081,944.00)~~ ~~Three million Nine hundred Eighty one thousand Nine hundred forty four dollars and no/cents (\$3,981,944.00)~~ (AM3) ~~Three million six hundred eighty-six thousand One hundred fifty-three dollars and no/cents (\$3,686,153.00)~~.

Original Total Base Rent Sum	\$ 1,110,000.00
Net Change by Amendment #1	\$ 2,971,944.00
Net Change by Amendment #2	\$ 0.00
Net Change by Amendment #3	\$ (100,000.00)
Net Change by this Amendment #4	\$ (295,791.00)
Total Base Rent including this Amendment	\$ 3,686,153.00

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the
laws of the State of California

By: 
Nicholas Arps
Title: Director of Facilities, Construction &
Modernization

By: 
Frank Camarda
Title: Chief Operations Officer

Clark & Sullivan Construction

By: 
Ted Foor
Title: President

Federal Tax Identification Number -
880493821

APPROVED
By N.Perrine at 10:52 am, Oct 28, 2021

San Juan HVAC #204-9390-P1

Contingency Log

Contract Amount \$4,081,944

Construction Contingency			\$ 341,990.00	
			AM #3 Reduce CC	\$ 50,000.00
			Revised Construction Contingency	\$ 291,990.00
CDA #	\$ AMOUNT	DESCRIPTION	BALANCE	STATUS
1	\$28,256.00	CC: CCR 03: PCO 101R2: Floor protection in both gyms	\$ 313,734.00	Executed 6/4/2020
2	\$39,663.00	CC: CCR 04: PCO 103: Builders Risk Overage	\$ 274,071.00	Executed 6/23/2020
6	\$2,315.00	CC: CCR 12: PCO 102-99: Weather Protection	\$ 271,756.00	Executed 8/6/2020
12	\$4,226.00	CC: CCR 23: PCO 129-99: Kee guard railing missing	\$ 267,530.00	Executed 9/29/2020
16	\$10,328.00	CC: CCR 28: PCO 118-99: Additional Roof Sheeting	\$ 257,202.00	Executed 12/1/2020
17	\$3,949.00	CC: CCR 30: PCO 124-99: Extra Asbestos/lead abatement	\$ 253,253.00	Executed 12/1/2020
27	\$2,514.00	CC: CCR 46: PCO 133-99: Kee Guard changes	\$ 250,739.00	Executed 2/26/2021
29	\$7,919.00	CC: CCR 47: PCO 127-99: 4x6 edge nailer	\$ 242,820.00	Executed 2/26/2021
31	\$4,259.00	CC: CCR 56: PCO 141-99: ASI 9 Economizer supports	\$ 238,561.00	Exeuted 3/24/2021
37	\$1,950.00	CC: CCR 58: PCO 149-99: Replace Exhaust fan C	\$ 236,611.00	Executed 4/7/2021
38	\$2,558.00	CC: CCR 67: PCO 151-99: Covid 19 Unforeseen Costs	\$ 234,053.00	Executed 4/7/2021
39	\$1,837.00	CC: CCR 68: PCO 150-99: Re-route gas pipe per RFI 90	\$ 232,216.00	Executed 4/16/2021
40	\$9,182.00	CC: CCR 69: PCO 142-99: Large gym condensing unit work	\$ 223,034.00	Executed 4/16/2021
41	\$3,814.00	CC: CCR 70: PCO 146-99: Plaster infill flashing per RFI 51	\$ 219,220.00	Executed 4/16/2021
43	\$6,673.00	CC: CCR 73: PCO 158-99: Install 50 ton unit hail guards	\$ 212,547.00	Executd 8/12/2021
Total Amount	\$129,443.00	AM #3 Reduce CC \$50,000/Contingency remaining	\$ 162,547.00	

Owner Contingency			\$ 384,608.00	
			AM #3 Reduce OC	\$ 50,000.00
			Revised Owner Contingency	\$ 334,608.00
CDA #	\$ AMOUNT	DESCRIPTION	BALANCE	STATUS
3	(\$5,171.00)	OC: CCR 06: PCO: Credit Kee Safety Railing	\$ 389,779.00	Executed 7/6/2020
4	\$20,942.00	OC: CCR 10: PCO 104-99: Design assist Alessandro	\$ 368,837.00	Executed 8/6/2020
5	(\$36,400.00)	OC: CCR 09: PCO 119-99: Electrical Scope Decrease	\$ 405,237.00	Executed 8/6/2020
7	\$1,063.00	OC: CCR 13: PCO 113-99: Roof Drain replacement	\$ 404,174.00	Executed 8/6/2020
8	\$7,874.00	OC: CCR 15: PCO 105-99: Trim and plywood add at infills	\$ 396,300.00	Executed 9/16/2020
9	\$768.00	OC: CCR 16: PCO 116-99: Replace 1x struts with 2x struts on large gym	\$ 395,532.00	Executed 9/16/2020
10	\$32,429.00	OC: CCR 17: PCO 114-99: Exhaust fan replacement small and large gym	\$ 363,103.00	Executed 9/16/2020
11	\$8,527.00	OC: CCR 18: PCO 111-99: Damaged roof sheathing replacement on the large gym	\$ 354,576.00	Executed 9/16/2020
13	\$27,063.00	OC: CCR 24: PCO 121-99: Basketball Backboard	\$ 327,513.00	Executed 10/5/2020
14	\$34,336.00	OC: CCR 25: PCO 130-99: Paint Large Gym	\$ 293,177.00	Executed 11/9/2020
15	\$27,458.00	OC: CCR 26: PCO 120-99: Paint Small Gym	\$ 265,719.00	Executed 11/9/2020
18	\$11,633.00	OC: CCR 29: PCO 125-99: Small gym replace existing control conduit with new	\$ 254,086.00	Executed 12/1/2020
19	\$12,072.00	OC: CCR 31: PCO 132-99: Basketball backboard removal and install	\$ 242,014.00	Executed 1/7/2021
20	\$813.00	OC: CCR 36: PCO 138-99: Requested Paint	\$ 241,201.00	Executed 1/7/2021
21	\$19,218.00	OC: CCR 32: PCO 135-99: Large gym repair and replace existing controls	\$ 221,983.00	Executed 1/7/2021
22	\$29,881.00	OC: CCR 38: PCO 137-99: General Conditions Extension	\$ 192,102.00	Executed 1/12/2021
23	\$4,610.00	OC: CCR 39: PCO 117-99: Gutter changes per RFI 58 & 70	\$ 187,492.00	Executed 2/26/2021
24	\$1,058.00	OC: CCR 40: PCO 126-99: North side large gym drainage issues	\$ 186,434.00	Executed 2/26/2021
25	\$6,220.00	OC: CCR 42: PCO 112-99: Exhaust fan move south side large gym	\$ 180,214.00	Executed 2/26/2021
26	\$1,802.00	OC: CCR 43: PCO 144-99: Move conduit off wall per ASI 08	\$ 178,412.00	Executed 2/26/2021
28	\$2,241.00	OC: CCR 45: PCO 145-99: Small and large gym District requested work	\$ 176,171.00	Executed 2/26/2021
30	\$1,241.00	OC: CCR 48: PCO 136-99: Switch all units to MERV 13 filter	\$ 174,930.00	Executed 2/26/2021

San Juan HVAC #204-9390-P1

32	\$2,885.00	OC: CCR 60: PCO 139-99: Small gym IDF condensing unit curbs	\$ 172,045.00	Executed 3/24/2021
33	\$387.00	OC: CCR 61: PCO 152-99: Override buttons	\$ 171,658.00	Executed 3/31/2021
34	\$4,780.00	OC: CCR 64: PCO 140-99: ASI 10 and 13 bracing high duct penetrations	\$ 166,878.00	Executed 3/31/2021
35	\$1,141.00	OC: CCR 65: PCO 153-99: Mini Split Hail Guards	\$ 165,737.00	Executed 3/31/2021
36	(\$4,169.00)	OC: CCR 66: PCO 134-99: Credit per 7/A8.02 Plaster	\$ 169,906.00	Executed 3/31/2021
42	\$2,667.00	OC: CCR 72: PCO 143-99: Boiler Flue and Cap	\$ 167,239.00	Executed 8/2/2021
44	\$2,409.00	OC: CCR 75: PCO 169-99: Replace Existing Gas Regulators in Large Gym	\$ 164,830.00	Executed 8/13/2021
45	\$4,741.00	OC: CCR 77: PCO 147-99: Additional Disconnect Work	\$ 160,089.00	Executed 8/25/2021
46	(\$23,155.00)	OC: CCR 78: PCO 108-99: Tapered Insulation per RFP 7, 8, and 15	\$ 136,934.00	
Total	\$201,364.00	AM #3 Reduce CC \$50,000/Contingency remaining	\$ 133,244.00	

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: G-10

MEETING DATE: 01/25/2022

SUBJECT: Earl LeGette Elementary School New Construction and Modernization Project Lease Amendment No. 1

CHECK ONE:
For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Facilities

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 3097 approving the first amendment to the lease for the Earl LeGette Elementary School modernization project no. 127-9495-P1 and new construction project no. 127-9512-P1 between San Juan Unified School District and Flint Builders, Inc.

RATIONALE/BACKGROUND:

The facilities lease will be amended to a four-increment project. The fourth increment will be for the new classroom wing using Flint Builders, Inc. Hummingbird modular system. Preconstruction services compensation is hereby increased by \$1,225,000 for the Hummingbird modular system's design, approval, and procurement of long lead time items, bringing the amended total to \$1,295,000 for preconstruction services.

ATTACHMENT(S):

- A: Resolution No. 3097
B: Facilities Lease Amendment No. 1

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer 
Kent Kern, Superintendent of Schools 

RESOLUTION NO. 3097

**RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION APPROVING LEASE AMENDMENT #1
EARL LEGETTE ELEMENTARY SCHOOL
MODERNIZATION - SJUSD PROJECT #127-9495-P1
NEW CONSTRUCTION – SJUSD PROJECT #127-9512-P1**

WHEREAS, section 17406 of the Education Code authorize school districts, including the San Juan Unified School District (“District”), to use the lease-leaseback procurement process;

WHEREAS, the District Board of Education (“Board”) previously approved the award of the Site Lease and Facilities Lease to Flint Builders, Inc. for this Project, which approval for the Facilities Lease Preconstruction Services was in the amount of \$70,000.00 per Resolution No. 3086; and

WHEREAS, the Facilities Lease will be amended to four increments, with the fourth increment being the Hummingbird modular system for the new classroom wing; and

WHEREAS, the Facilities Lease Exhibit H - Preconstruction Services, Section D – Compensation is hereby increased by One million Two hundred twenty-five thousand dollars and no/cents \$1,225,000.00; the price for the preconstruction services is now amended to One million Two hundred ninety-five thousand dollars and no/cents \$1,295,000.00; no construction services were approved to commence; and no construction services have commenced;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves amending the Facilities Lease number of increments as stated in Amendment #1

Section 3. The Board approves amending the Facilities Lease Preconstruction Services to the amount of \$1,295,000.00.

The foregoing Resolution was adopted by the San Juan Unified School District Board of Education at a meeting of the Board on January 25, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

**Michael McKibbin, Ed.D., President
San Juan Unified School District
Board of Education**

Attest:

**Pam Costa, Clerk
San Juan Unified School District
Board of Education**



San Juan Unified School District

Facilities Business Department

5320 Hemlock Street, Sacramento, California 95841

Telephone 916- 971-7283

Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer

**Lease Amendment #1
Earl LeGette Elementary School Project SJUSD
Modernization # 127-9495-P1
&
New Construction # 127-9512-P1
DSA Application # TBD**

Effective January 25, 2022 the Facilities Lease Agreement dated October 12, 2021 between the San Juan Unified School District and Flint Builders for the Earl LeGette Elementary School Modernization and new construction is amended as follows:

This amendment is to remove the conventional construction of the kindergarten classroom wing from increment 2 and add an increment 4 to build the kindergarten classroom using modular construction (Humming Bird Buildings) by Flint Builders, Inc. This amendment is also adding \$1,225,000.00 to the preconstruction phase of Flint Builders, Inc. contract for Design of the Humming Bird system and early procurement of the Humming bird long lead items.

The Facilities Lease agreement is modified:

1. Page 3 “constructed in three increments” to read “**constructed in four increments.**”
2. Page 3 “including site work, new building construction, and modernization of facilities” to read “**including site work, new building construction, and modernization of facilities and Humming Bird modular building Kindergarten wing**”
3. Section 1.1.13 – “and Application No.[to be added by Amendment] for Increment No. 3” to read “**and Application No.[to be added by Amendment] for Increment No. 3 and Nacht & Lewis to provide Application No.[to be added by Amendment] for Increment No. 4 (Humming Bird Modular Building)**”
4. 1.1.15 – In the first sentence “Three Increments” to read “**Four Increments**”
5. Page 32 – Signature page Contract amounts per project

127-9512-P1	New Construction	\$ 47,000.00
127-9495-P1	Mod	\$ 23,000.00
	Total	\$ 70,000.00

To read

127-9512-P1	New Construction	\$ 47,000.00
127-9495-P1	Mod	\$ 23,000.00
127-9512-P1	Amendment 1	\$ 1,225,000.00
	Total	\$ 1,295,000.00

6. EXHIBIT A – add the following to the end of the first paragraph on exhibit A “**for increments 1 -3 and Nacht & Lewis for Increment 4.**”
7. EXHIBIT A – Amend the project description “The Project shall include, but not be limited to, the construction of a new pre-manufactured ECE/TK/Kinder 4-classroom wing (5,800 SF) ECE Classroom to act as a TK/Kinder if not populated by ECE class, 1 ECE play structure & 1 TK/Kinder play structure (8,400 SF), outdoor learning area and new multi-purpose building (8,000 SF). In addition, modernization of existing classrooms, existing multi-purpose building and Administrative/support spaces to reconfigure certain programs. Also, underground utility upgrades to support the growing campus, new fencing, site and building accessibility improvements as required by the Division of the State Architect (“DSA”). To read “**The Project shall include, but not be limited to, the construction of a new 6 classroom Humming Bird Modular Building for Kindergarten and First Grade. The modular building shall include six classrooms, four restrooms, and one electrical / fire riser room. (7,800 SF), 1 TK/Kinder play structure (8,400 SF), outdoor learning area and new multi-purpose building (8,000 SF). In addition, modernization of existing classrooms, existing multi-purpose building and Administrative/support spaces to reconfigure certain programs. Also, underground utility upgrades to support the growing campus, new fencing, site and building accessibility improvements as required by the Division of the State Architect (“DSA”).**
8. EXHIBIT H C Term, Progress and Completion “Time is of the essence. The District desires to submit the construction documents to DSA no later than **January 2022**. DSA approval is estimated to occur no later than **end of April 2022 for Increment 1, July 2022 for Increment 2 and August 2022 for increment 3**, followed by development and approval of the Total Base Rent and Lease Payment Schedule, which is anticipated to require approximately eight weeks. The District desires to submit the proposed Total Base Rent and Lease Payment Schedule to the Board for approval no later than the meeting scheduled for **May 10, 2022 for Increment 1, August 9, 2022 for Increment 2 & September 13, 2022 for Increment 3**. Entity shall perform all of its Preconstruction Services consistent with these timelines.” To read “**Time is of the essence. The District desires to submit the construction documents to DSA no later than April 2022. DSA approval is estimated to occur no later than end of June 2022 for Increment 1, July 2022 for Increment 2, September 2022 for increment 3, and August 2022 for increment 4, followed by development and approval of the Total Base Rent and Lease Payment Schedule, which is anticipated to require approximately eight weeks. The District desires to submit the proposed Total Base Rent and Lease Payment Schedule to the Board for approval no later than the meeting scheduled for June 28, 2022 for Increment 1, August 23, 2022 for Increment 2, November 8, 2022 for Increment 3 and October 18, 2022 for increment 4. (The board dates for increments 2-4 are estimates as at the time of amendment 1 the board dates for the 22/23 school year have not been posted.) Entity shall perform all of its Preconstruction Services consistent with these timelines.**
9. EXHIBIT H D Compensation – “The District shall compensate Entity for performing the Preconstruction Services as follows: the fixed fee of \$70,000.00, divided as follows among the required preconstruction services:” to read “**The District shall compensate Entity for performing the Preconstruction Services, design services as follows: the fixed fee of \$1,295,000.00, divided as follows among the required preconstruction services as well as design and early procurement of long lead items for the Humming bird Modular building:**”

EXHIBIT H D Compensation

Service	127-9512-P1 New Construction	127-9495-P1 Modernization	Total Fee
1. Collaboration/Meetings	\$7,000.00	\$3,000.00	\$10,000.00
2. Site Investigation	\$10,000.00	\$5,000.00	\$15,000.00
3. Preliminary Project Schedule	\$3,500.00	\$1,500.00	\$5,000.00
4. Preliminary Cost Estimates	\$7,000.00	\$3,000.00	\$10,000.00
5. Value Engineering	\$5,000.00	\$2,500.00	\$7,500.00
6. Constructability Review	\$5,000.00	\$2,500.00	\$7,500.00
7. Development of Total Base Rent	\$3,000.00	\$2,000.00	\$5,000.00
8. Long Lead Time Items	\$3,500.00	\$1,500.00	\$5,000.00
9. Anticipated Expenses	\$1,500.00	\$1,000.00	\$2,500.00
10. Insurance costs for pre-construction services	\$1,500.00	\$1,000.00	\$2,500.00
Total	\$47,000.00	\$23,000.00	\$70,000.00

To read

Service	127-9512-P1 New Construction	127-9495-P1 Modernization	Total Fee
1. Collaboration/Meetings	\$7,000.00	\$3,000.00	\$10,000.00
2. Site Investigation	\$10,000.00	\$5,000.00	\$15,000.00
3. Preliminary Project Schedule	\$3,500.00	\$1,500.00	\$5,000.00
4. Preliminary Cost Estimates	\$7,000.00	\$3,000.00	\$10,000.00
5. Value Engineering	\$5,000.00	\$2,500.00	\$7,500.00
6. Constructability Review	\$5,000.00	\$2,500.00	\$7,500.00
7. Development of Total Base Rent	\$3,000.00	\$2,000.00	\$5,000.00
8. Long Lead Time Items	\$3,500.00	\$1,500.00	\$5,000.00
9. Anticipated Expenses	\$1,500.00	\$1,000.00	\$2,500.00
10. Insurance costs for pre-construction services	\$1,500.00	\$1,000.00	\$2,500.00
11. Humming Bird Modular System Design	\$225,000.00	\$0.00	\$225,000.00
12. Humming Bird Modular System Early Procurement of long lead items	\$1,000,000.00	\$0.00	\$1,000,000.00
Total	\$1,272,000.00	\$23,000.00	\$1,295,000.00

[Type here]

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,

Flint Builders, Inc.

A school district organized and existing under the laws of the State of California

A California Corporation

By: _____

By: _____

Nicholas Arps

John Stump

Title: Director of Facilities, Construction & Modernization

Title: President



Federal Tax Identification Number:

90-0942823

By: _____

Frank Camarda

Title: Chief Operations Officer

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

SUBJECT: Lease-Leaseback Contract Award for Mesa Verde High School Outdoor Learning Project

DEPARTMENT: Facilities

AGENDA ITEM: G-11

MEETING DATE: 01/25/2022

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

ACTION REQUESTED:

The superintendent is recommending that the board adopt Resolution No. 3098, awarding the lease-leaseback contract for Mesa Verde High School Outdoor Learning Project No. 210-9513-P1 to Robert A. Bothman Construction, pursuant to Education Code section 17406.

RATIONALE/BACKGROUND:

The project is to fulfill the goal of the district and provide a signature project as developed in the 2014 Facilities Master Plan. The project scope includes work associated with site demolition, clear and grub of existing natural grass field, followed by construction of a synthetic turf soccer/football field with goal posts and all-weather track surfacing for 400-meter, 9 lane running track. New NFHS field events to be constructed including new discuss cage, shot put, long jump, triple jump, and pole vault. Construction also to include, bleachers, press box, restrooms, concession building, ticket booth, tennis courts, and parking lot expansion & student drop off. Installation of associated hardscape, scoreboard, fencing, landscape, sod renovations for ball fields, drinking fountains, site utilities, and path of travel and accessible parking improvements for accessibility requirements. Also included are loose site furnishings, including but not limited to, hurdles, pads, soccer goals, soccer corner flags, high jump and pole vault standards and landing pads, track crossing mats, and sports field lighting. The supporting site lease agreement and facilities lease agreement are available for reference at the district's Facilities Business Office.

ATTACHMENT(S):

A. Resolution No. 3098

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: N/A

Additional Budget: N/A

Funding Source: Measure P

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only Ongoing:

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer 
Kent Kern, Superintendent of Schools 

RESOLUTION NO. 3098

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING THE AWARD OF THE LEASE-LEASEBACK CONTRACT TO ROBERT A. BOTHMAN CONSTRUCTION FOR THE MESA VERDE HIGH SCHOOL OUTDOOR LEARNING PROJECT AND SETTING FORTH THE WRITTEN BASIS FOR THIS DECISION TO AWARD

WHEREAS, sections 17406 of the Education Code authorize school districts, including the San Juan Unified School District (“District”), to use the lease-leaseback procurement process;

WHEREAS, by Resolution No. 2831, the San Juan Unified School District Board of Education adopted the mandatory procedures and guidelines for use in lease-leaseback projects;

WHEREAS, consistent with those mandatory procedures and guidelines, the District issued Request for Proposals #22-205 (“RFP”), which (1) included a requirement for proposers to be prequalified under Section 20111.6 of the Public Contract Code, (2) included an estimate of the price of the Project, a description of preconstruction services to be provided, and a description of the facilities to be constructed; (3) included the key elements of the instrument to be awarded; (4) included a description of the criteria to be considered in evaluating the Proposals; and (5) included the scoring to be applied to the proposals; and

WHEREAS, six (6) potential lease-leaseback proposers submitted Proposals in response to the RFP, which, the District has carefully examined

NOW, THEREFORE, pursuant to Education Code section 17406 the San Juan Unified School District Board of Education does hereby determine to award the Site Lease and Facilities Lease for the Project to Robert A. Bothman Construction for the following reasons:

1. The District determined to select its lease-leaseback provider for the Project based on best value in accordance with the evaluation criteria stated in the RFP.
2. Robert A. Bothman Construction submitted a Proposal responsive to the RFP, which has been determined to present the best value to the District. The Proposal received a score of 205 out of a possible 265. This was the highest score received, with the other two proposers receiving scores of 198.6 for Landmark Construction and 197.0 for Balfour Beatty.
3. Robert A. Bothman Construction demonstrated that it will satisfy the skilled and trained workforce availability, as defined in Public Contract Code section 2601
4. The initial amount of the Facilities Lease shall be \$63,662.00 for preconstruction services only. No construction services are authorized at this time without DSA approval.

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on January 25, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

**Michael McKibbin, Ed.D., President
San Juan Unified School District
Board of Education**

Attest:

**Pam Costa, Clerk
San Juan Unified School District
Board of Education**

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I-1

MEETING DATE: 01/25/2022

SUBJECT: Adoption of Resolution Authorizing Remote Teleconference Meetings of the Board of Education for a 30 Day Period Pursuant to the Brown Act

CHECK ONE:
For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Legal Services

ACTION REQUESTED:

The superintendent is recommending that the board discuss and take action to adopt Resolution No. 3095.

RATIONALE/BACKGROUND:

Government Code section 54953(e) (AB 361), permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

On January 6, 2022, Sacramento County Health Officer Dr. Olivia Kasirye proclaimed all public boards, councils, commissions, and other similar bodies shall suspend in-person public meetings and conduct all meetings virtually. In order for the board to use teleconferencing as allowed by AB 361, the board must first adopt a resolution to conduct teleconferenced meetings for a period of thirty (30) days.

ATTACHMENT(S):

A: Resolution No. 3095, Proclaiming A Local Emergency, Ratifying The Proclamation Of A State Of Emergency By The County Of Sacramento On January 6, 2022, And Authorizing Remote Teleconference Meetings Of The Board Of Education For A 30 Day Period Pursuant To The Brown Act

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

LCAP/STRATEGIC PLAN

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Linda C. T. Simlick, General Counsel LTS

APPROVED BY: Kent Kern, Superintendent of Schools KK

RESOLUTION NO. 3095**A RESOLUTION OF THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF
EMERGENCY BY THE COUNTY OF SACRAMENTO ON JANUARY 6, 2022, AND
AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE BOARD OF EDUCATION
FOR A 30 DAY PERIOD PURSUANT TO THE BROWN ACT**

WHEREAS, the Board of Education of the San Juan Unified School District “Board of Education” is committed to preserving and nurturing public access and participation in meetings of the Board of Education; and

WHEREAS, all meetings of the San Juan Unified School District’s Board of Education are open and public, as required by the Ralph M. Brown Act (Government Code sections 54950 – 54963, *et seq.*), so that any member of the public may attend, watch, and participate in the Board of Education meeting as it conducts its business; and

WHEREAS, Government Code section 54953(e) (AB 361, effective October 1, 2021), permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

WHEREAS, in order for the Board of Education to use teleconferencing as allowed by AB 361, it must first adopt findings in a resolution, allowing the Board of Education to conduct teleconferenced meetings for a period of thirty (30) days; and

WHEREAS, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

WHEREAS, on January 5, 2022, Governor Newsom extended the timelines of AB 361 to March 31, 2022; and

WHEREAS, on January 6, 2022, the County of Sacramento by Olivia Kasirye, MD, MS, Health Officer of the County of Sacramento, proclaimed in part:

Under the authority of California Health and Safety Code sections 101040, 101085, 120175, and 120220, the Health Officer of the County of Sacramento (“Health Officer”) hereby orders as follows:

1. This Order shall become effective January 6, 2022, at 8:00 a.m. and will continue to be in effect until rescinded or amended in writing by the Health Officer.
2. The July 29, 2021, Order of the Health Officer directing all individuals in Sacramento County to wear face coverings indoors in workplaces and public settings remains in place and is unaffected by this Order.
3. All public boards, councils, commissions, and other similar bodies shall suspend in-person public meetings and conduct all meetings virtually. Affected bodies shall ensure opportunities for virtual public participation and compliance with the Brown Act and all other relevant statutes.

WHEREAS, a state of emergency, pursuant to Government Code section 8625; and

WHEREAS, the Board of Education does hereby find that the state of emergency proclamations by the Governor, the County of Sacramento to conduct all public meetings virtually, and the California Department of Public Health recommending social distancing have caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California, and ratify the proclamation of the County of Sacramento to hold all public meetings virtually; and

WHEREAS, as a consequence of the local emergency, the Board of Education does hereby find that it shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative body shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, the Board of Education ensures that the public has the ability to access the public meeting and participate in real time via the internet (e.g., Zoom).

NOW, THEREFORE, THE BOARD OF EDUCATION DOES HEREBY RESOLVE THAT THE RECITALS SET FORTH ABOVE ARE TRUE AND CORRECT AND FULLY INCORPORATED INTO THIS RESOLUTION BY REFERENCE.

BE IT FURTHER RESOLVED, the Board of Education finds that the state of emergency continues to directly impact the ability of members to meet safely in person.

BE IT FURTHER RESOLVED, the Board of Education authorizes the Superintendent or designee(s) to take all actions necessary to continue to conduct Board of Education meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution, after which the Board of Education will reconsider the circumstances of the state of emergency.

PASSED AND ADOPTED by the Board of Education of the San Juan Unified School District, this 25th day of January 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

I, _____ President of the San Juan Unified School District Board of Education, do hereby certify that the forgoing is full, true, and correct copy of the Resolution passed and adopted by said Board at a regularly scheduled and conducted meeting held on said date, which Resolution is on file in office of said Board.

President of the Board of Education

Clerk of the Board of Education

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I-2

MEETING DATE: 01/25/2022

SUBJECT: 2020-2021 Audit Report

CHECK ONE:

- For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Fiscal Services

ACTION REQUESTED:

The superintendent is recommending that the board accept the 2020-2021 Audit Report as prepared by Crowe, LLP (the district's independent auditor).

RATIONALE/BACKGROUND:

The 2020-2021 Financial Statement consists of three parts: (1) management's discussion and analysis, (2) the financial statements and (3) required supplementary information.

Crowe, LLP has expressed its opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of San Juan Unified School District as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

ATTACHMENT(S):

A: Audit Report

BOARD COMMITTEE ACTION/COMMENT:

Audit Committee: 01/25/2022

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ _____ N/A

Additional Budget: \$ _____ N/A

Funding Source: _____ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only Ongoing

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Jennifer Stahlheber, Chief Financial Officer



APPROVED BY: Kent Kern, Superintendent of Schools



SAN JUAN UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2021

SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021
(Continued)

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SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021
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SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Audit Committee
San Juan Unified School District
Carmichael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Juan Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise San Juan Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Emphasis of Matter

As discussed in Note 1 to the financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This resulted in a restatement of the beginning governmental activities net position and the beginning aggregate remaining fund information fund balance totaling \$1,979,404. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 11 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's 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 57 to 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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 San Juan Unified School District's basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditure of federal awards and other supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, 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 schedule of expenditure of federal awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic 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 January 13, 2022 on our consideration of San Juan 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 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Juan Unified School District's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Sacramento, California
January 13, 2022

**San Juan Unified School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

The management's discussion and analysis of San Juan Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, the District's financial statements which begin on page 12, and the notes to the financial statements on pages 25 to 56.

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

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management's discussion and analysis (this section); (2) the financial statements; and (3) required supplementary information. The financial statements include two kinds of statements that present different views of the San Juan Unified School District.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, report the District's operations and in more detail than the district wide statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The remainder of the management's discussion and analysis highlights the structure and contents of each of the statements.

The district-wide statements report information about the District as a whole. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources as a measure of the District's financial position.

In the district-wide financial statements the District's activities are divided into two categories:

- Governmental activities – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. State support from local control funding formula and categorical apportionments finance most of these activities.
- Business-type activities – The District does not currently have any business type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- Governmental Funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- Proprietary Funds - Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. The District's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Internal service funds (the other kind of proprietary fund) are used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund -- the employee self-insurance fund.
- Fiduciary Funds - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that

the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's ending net position was \$(138,284,597) on June 30, 2021 resulting in an increase from the prior fiscal period by \$42,765,911.

Statement of Net Position

	2021	2020	Variance	% Diff
Current and other assets	487,572,148	382,923,998	104,648,150	27%
Capital assets	823,207,330	735,866,368	87,340,962	12%
Total Assets	1,310,779,478	1,118,790,366	191,989,112	17%
Deferred Outflows	128,634,599	140,242,532	(11,607,933)	
Current liabilities	68,599,874	74,572,793	(5,972,919)	-8%
Long-term liabilities	1,437,665,601	1,286,632,003	151,033,598	12%
Total Liabilities	1,506,265,475	1,361,204,796	145,060,679	11%
Deferred Inflows	71,433,199	78,878,610	(7,445,411)	
Net assets invested in capital assets, net of related debt	279,035,630	224,109,885	54,925,745	25%
Restricted	202,771,608	205,641,250	(2,869,642)	-1%
Unrestricted	(620,091,835)	(610,801,643)	(9,290,192)	2%
Total Net Position	(138,284,597)	(181,050,508)	42,765,911	-24%

The change in Total Assets is primarily a result of the following:

- Current and other assets include cash, including cash with fiscal agent, receivables, investments, due from (to) other funds, stores inventory and pre-paid expenses. Current assets increased by \$104,648,150 due to the issuance of new debt for capital projects under Measures J, N and P. (See "Statement of Net Position" chart.)
- At the end of fiscal year 2020-21, the District had a total value of \$1,177,377,036 in capital assets. Capital assets include land, buildings, land improvements, equipment and capital projects that are still in progress. Total accumulated depreciation amounted to \$354,169,705. The net capital assets amounted to \$823,207,330, an increase of \$87,340,962 from prior year. This is a result of increased capital projects being handled and completed through Measures J, N and P.

Capital Assets

	2021	2020	Variance	% Diff
Land	6,350,107	6,350,107	-	0%
Work in Progress	335,442,877	315,481,854	19,961,023	6%
Land Improvements	86,677,275	83,666,093	3,011,182	4%
Buildings	720,831,505	628,884,524	91,946,981	15%
Equipment	28,075,272	27,442,145	633,127	2%
Capital Assets, cost	1,177,377,036	1,061,824,723	115,552,313	11%
Accumulated Depreciation	(354,169,705)	(325,958,355)	(28,211,350)	9%
Capital Assets, net	823,207,330	735,866,368	87,340,962	12%

The change in Total Liabilities is primarily a result of the following:

- An increase in current liabilities of \$1,191,321 is attributable to goods and services received prior to June 30, 2021 that had not been paid and unearned revenue. Current liabilities include accounts payable, unearned revenue, interagency balances and unpaid claims and claim adjustment expenses. (See “Statement of Net Position” chart.)
- The District ended the year with a total of \$1,431,282,666 in outstanding financing obligations, including other post-employment benefits (OPEB), compensated absences and net pension liabilities. The increase in long-term debt of \$144,650,663 is mainly attributed to net pension liabilities and issuance of general obligation bonds.

Long-Term Liabilities

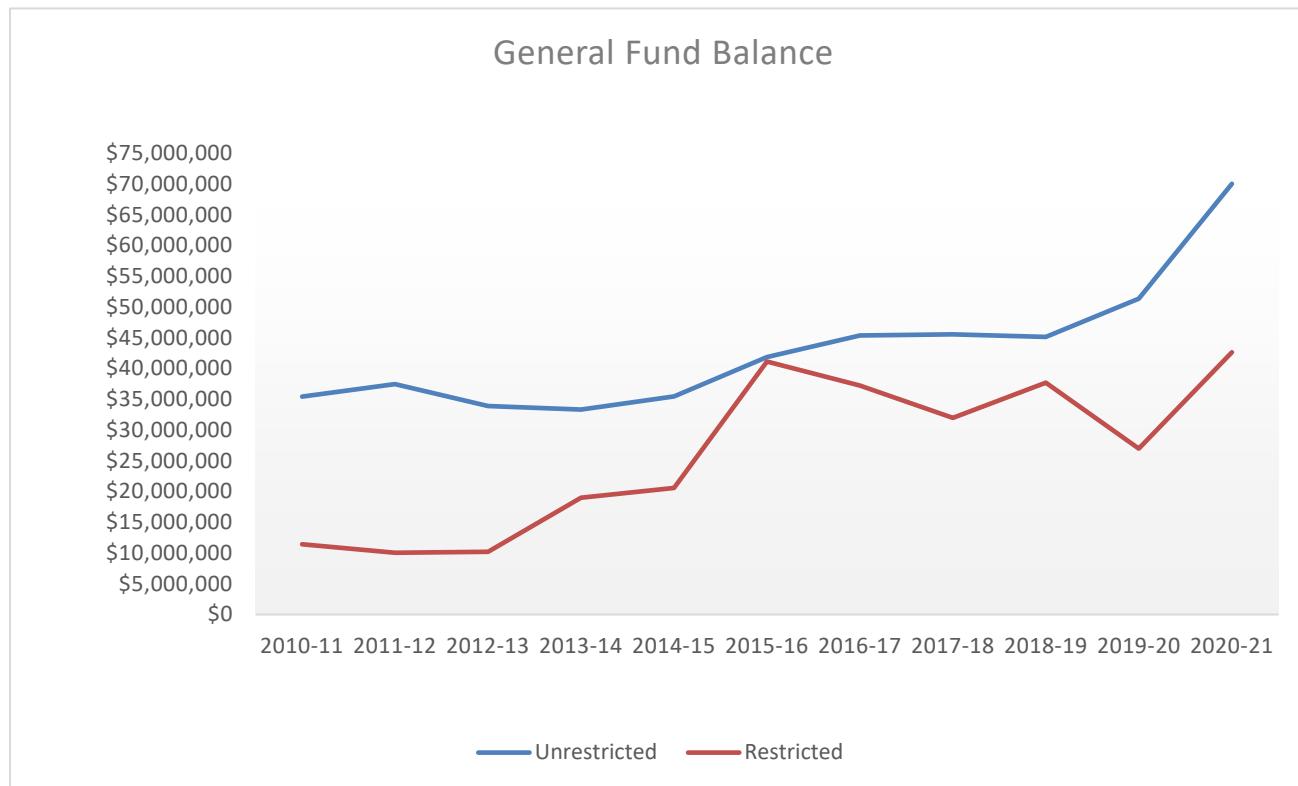
	2021	2020	Variance	% Diff
General Obligation Bonds	666,805,642	545,903,568	120,902,074	22%
Accreted Interest	71,157,016	70,562,587	594,429	1%
Premium on Issuance of General Obligation Bonds	38,737,371	35,004,357	3,733,014	11%
Capitalized lease obligations	720,646	995,690	(275,044)	-28%
Other Postemployment Benefits	134,897,401	123,409,701	11,487,700	9%
Compensated absences	5,050,590	6,027,100	(976,510)	-16%
Net Pension Liability (Asset)	513,914,000	504,729,000	9,185,000	2%
Total Long-Term Liabilities	1,431,282,666	1,286,632,003	144,650,663	11%

FINANCIAL HIGHLIGHTS

The District's change in net position from prior year was \$40,786,507. Revenues increased by \$63,492,647 which is primarily attributable to the increase in federal and state resources. Taxes and subventions are higher this year. Expenditures increased by \$31,079,426 which is primarily due to increased costs of reopening schools according to state and federal guidelines related to the pandemic.

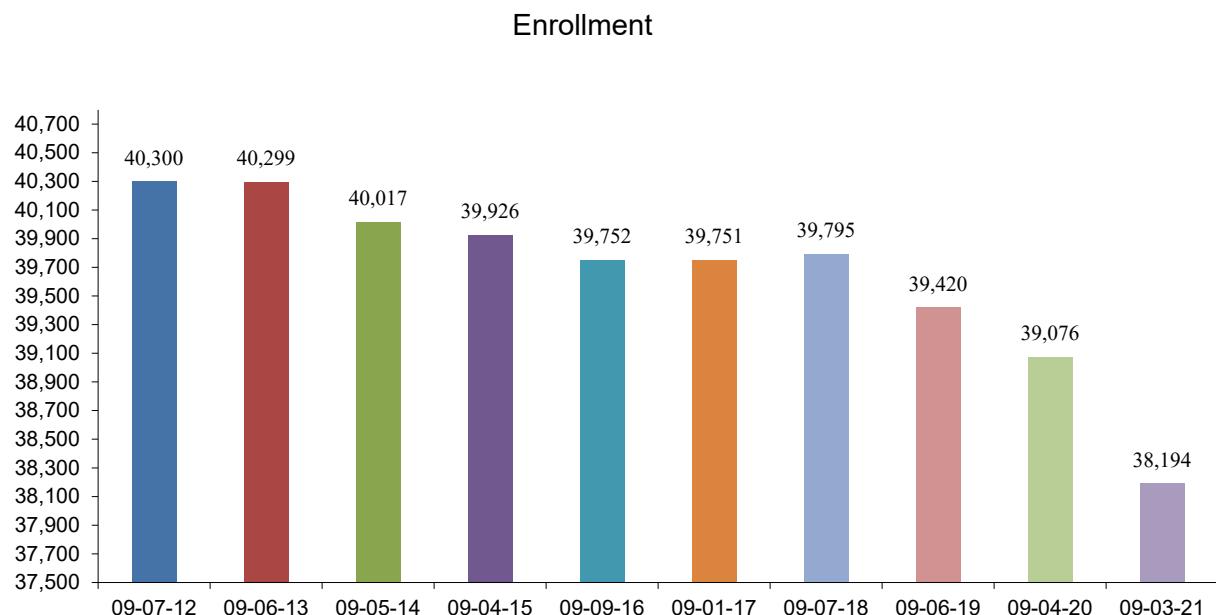
Statement of Activities

	2021	2020	Variance	% Diff
Program Revenue				
Charges for Services	\$ 7,722,534	\$ 10,292,302	\$ (2,569,768)	-25%
Operating Grants & Contributions	216,659,059	152,349,618	64,309,441	42%
Capital Grants & Contributions	3,143,614	1,501,715	1,641,899	109%
General Revenue				
Taxes and subventions	198,133,096	179,102,112	19,030,984	11%
Federal and State Aid	256,811,342	269,315,973	(12,504,631)	-5%
Interest and Investment	661,736	1,505,145	(843,409)	-56%
Interagency Revenues	-	44,380	(44,380)	-100%
Miscellaneous	1,147,306	6,674,795	(5,527,489)	-83%
Total Revenue	\$ 684,278,687	\$ 620,786,040	\$ 63,492,647	10%
Expenditures				
Instructional Related	\$ 376,654,287	\$ 354,833,583	\$ 21,820,704	6%
Student Support Services	99,568,791	87,273,033	12,295,758	14%
Pupil Services	51,019,755	58,379,118	(7,359,363)	-13%
General Administration	26,113,044	26,917,637	(804,593)	-3%
Plant Services	47,475,038	47,686,007	(210,969)	0%
Other Services	2,178,232	2,144,168	34,064	2%
Interest on long-term debt	33,487,698	25,976,433	7,511,265	29%
Other outgo	6,995,335	9,202,775	(2,207,440)	-24%
Total Expenditures	\$ 643,492,180	\$ 612,412,754	\$ 31,079,426	5%
Change in Net Assets	\$ 40,786,507	\$ 8,373,286	\$ 32,413,221	387%



The District's General Fund overall experienced an increase in its fund balance by \$34,365,653. Revenue increased by \$56.1 million which is mainly due to the one-time STRS and PERS On-Behalf Contributions, one-time revenue for mandated cost reimbursements, Special Education Pre-school grant, and additional COVID Relief funds.

The District also experienced an overall increase in expenditures. There were increases in certificated salaries due to additional training and staffing changes as the District began reopening functions. There was an increase in supplies and capital outlay in order to supply students and staff the necessary supplies, equipment, and safe facilities as it continued through the transition of fully remote learning to a hybrid in person learning. This included additional summer programs to mitigate the learning losses students were facing. Many of these reductions were due to the school closures created by the onset of a novel strain of coronavirus (COVID-19).



Enrollment data is as of the 3rd week of the school year.

The District experienced a decrease in student enrollment between FY19-20 and FY 20-21. A decrease is also expected to be seen in FY 21-22.

FINANCIAL ISSUES

The development of future budgets will be influenced by uncertain, external variables such as the State Budget, priorities of new state leadership, and pension costs. Internal factors of compensation and number of employees must be commensurate with the number of students. San Juan Unified School District must be vigilant in monitoring all expenditures to avoid fiscal distress.

On March 13, 2020, California Governor Gavin Newsom issued Executive Order N-26-20, proclaiming a State of Emergency to exist in California as a result of the threat of the COVID-19 virus, and providing that if any California school districts, county offices of education, and charter schools (each a “Local Educational Agency” or “LEA”) closes its schools to address COVID-19, the LEA will continue to receive state funding during the period of closure. With the guidance of health officials and in coordination with local school districts, San Juan Unified made the decision to close campuses to students beginning March 16, 2020.

The Governor also signed Senate Bill 117 (“SB 117”) which limits the average daily attendance reported to the California Department of Education to include the full school months from July 1, 2019, to February 29, 2020. This condensed ADA period applies to school districts that comply with Executive Order N-26-20. SB 117 further states the intent of the State Legislature that a school district’s employees and contractors be paid during the period of a school closure due to COVID-19. SB 117 also waived instructional time penalties that would otherwise accrue, as long as the school district superintendent, county superintendent or charter school administrator certify that the closure due to

COVID-19 caused the school district to fall below applicable instructional time requirements. While SB 117 provided some immediate relief to school districts, the short-term and long-term impacts of the COVID-19 outbreak are unknown as the situation continues to evolve.

On June 29, 2020, Governor Gavin Newsom signed the 2020 Budget Act which included a spending plan that strengthened emergency response, protected public health and safety and promoted economic recovery while closing an estimated \$54.3 billion budget shortfall caused by COVID-19. This budget included one-time federal funds that the educational community needs in order to assist schools with the much-needed support for distance learning and to safely respond to the pandemic.

The district has adopted a range of instructional models to potentially implement during the 2020-21 school year in response to the changing impact and the health and safety requirements of the pandemic.

BASIC FINANCIAL STATEMENTS

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2021**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 402,031,528
Receivables	81,392,953
Prepaid expenses	3,796,302
Stores inventory	351,365
Non-depreciable capital assets (Note 4)	341,792,983
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>481,414,347</u>
Total assets	<u>1,310,779,478</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	114,322,883
Deferred outflows of resources - OPEB (Notes 10)	11,357,730
Deferred loss on refunding of debt	<u>2,953,986</u>
Total deferred outflows	<u>128,634,599</u>
LIABILITIES	
Accounts payable	60,464,207
Unearned revenue	3,480,748
Interagency balances	1,475,404
Unpaid claims and claim adjustment expenses (Note 5)	3,179,515
Long-term liabilities:	
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	6,382,935
Due within one year (Note 6)	73,391,263
Due after one year (Note 6)	<u>1,357,891,403</u>
Total liabilities	<u>1,506,265,475</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	55,672,000
Deferred inflows of resources - OPEB (Note 10)	<u>15,761,199</u>
Total deferred flows	<u>71,433,199</u>
NET POSITION	
Net investment in capital assets	279,035,630
Restricted:	
Legally restricted programs	57,029,724
Capital projects	4,595,016
Debt service	93,139,696
Self-insurance	48,007,172
Unrestricted	<u>(620,091,835)</u>
Total net position	<u>\$ (138,284,597)</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021**

	Program Revenues				Net (Expense) Revenues and Change in <u>Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:					
Instruction	\$ 376,654,287	\$ 3,137,236	\$ 114,391,108	\$ 3,143,614	\$ (255,982,329)
Instruction-related services:					
Supervision of instruction	43,896,169	58,496	26,328,260	-	(17,509,413)
Instructional library, media and technology	16,040,510	32,759	13,984,870	-	(2,022,881)
School site administration	39,632,112	37,126	8,747,054	-	(30,847,932)
Pupil services:					
Home-to-school transportation	9,948,009	-	256,707	-	(9,691,302)
Food services	11,446,428	86,496	6,356,364	-	(5,003,568)
All other pupil services	29,625,318	32,573	10,392,747	-	(19,199,998)
General administration:					
Data processing	7,319,475	5,759	489,451	-	(6,824,265)
All other general administration	18,793,569	21,439	7,414,776	-	(11,357,354)
Plant services	47,475,038	79,067	4,646,790	-	(42,749,181)
Ancillary services	2,041,980	360,641	75,969	-	(1,605,370)
Community services	8,605	196	1,170	-	(7,239)
Enterprise activities	127,647	1,254	19,365	-	(107,028)
Interest on long-term liabilities	33,487,698	-	-	-	(33,487,698)
Other outgo	6,995,335	3,869,492	23,554,428	-	20,428,585
Total governmental activities	\$ 643,492,180	\$ 7,722,534	\$ 216,659,059	\$ 3,143,614	(415,966,973)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					122,606,149
Taxes levied for debt service					75,381,800
Taxes levied for other specific purposes					145,147
Federal and state aid not restricted to specific purposes					256,811,342
Interest and investment earnings					661,736
Miscellaneous					<u>1,147,306</u>
Total general revenues					<u>456,753,480</u>
Change in net position					<u>40,786,507</u>
Net position, July 1, 2020					<u>(181,050,508)</u>
Cumulative effect of GASB 84 implementation					<u>1,979,404</u>
Net Position, July 1, 2020, as restated					<u>(179,071,104)</u>
Net position, June 30, 2021					<u>\$ (138,284,597)</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021**

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 72,114,417	\$ 49,985,365	\$ 85,237,201	\$ 13,974,933	\$ 221,311,916
Cash in revolving fund	204,927	-	-	1,192	206,119
Cash on hand and in banks	-	-	-	1,920,491	1,920,491
Cash awaiting deposit	81	-	-	-	81
Cash with Fiscal Agent	-	120,844,302	13,242,184	-	134,086,486
Receivables	76,741,493	155,942	160,214	4,202,628	81,260,277
Prepaid expenditures	370,678	-	-	-	370,678
Due from other funds	3,322,312	3,476,128	-	193,828	6,992,268
Stores inventory	49,609	-	-	301,756	351,365
 Total assets	 <u>\$ 152,803,517</u>	 <u>\$ 174,461,737</u>	 <u>\$ 98,639,599</u>	 <u>\$ 20,594,828</u>	 <u>\$ 446,499,681</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 20,073,390	\$ 15,223,071	\$ 5,120,791	\$ 633,653	\$ 41,050,905
Unearned revenue	1,985,605	-	379,112	263,213	2,627,930
Due to other funds	18,052,436	100,694	-	672,247	18,825,377
 Total liabilities	 <u>40,111,431</u>	 <u>15,323,765</u>	 <u>5,499,903</u>	 <u>1,569,113</u>	 <u>62,504,212</u>
Fund balances:					
Nonspendable	625,214	-	-	302,948	928,162
Restricted	42,599,025	159,137,972	93,139,696	18,722,767	313,599,460
Assigned	16,989,416	-	-	-	16,989,416
Unassigned	52,478,431	-	-	-	52,478,431
 Total fund balances	 <u>112,692,086</u>	 <u>159,137,972</u>	 <u>93,139,696</u>	 <u>19,025,715</u>	 <u>383,995,469</u>
 Total liabilities and fund balances	 <u>\$ 152,803,517</u>	 <u>\$ 174,461,737</u>	 <u>\$ 98,639,599</u>	 <u>\$ 20,594,828</u>	 <u>\$ 446,499,681</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 June 30, 2021

Total fund balances - Governmental Funds \$ 383,995,469

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 \$1,177,377,035 and the accumulated depreciation is \$354,169,705 (Note 4).

823,207,330

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 at June 30, 2021 consisted of (Note 6):

General Obligation Bonds	\$ (666,805,642)
Accreted interest	(71,157,017)
Unamortized Premium on issuance of	
General Obligation Bonds	(38,737,371)
Capitalized lease obligations	(720,645)
Total OPEB liability (Note 10)	(134,897,401)
Net pension liability (Notes 8 and 9)	(513,914,000)
Compensated absences	<u>(5,050,590)</u>
	(1,431,282,666)

Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt.

2,953,986

Internal service funds are included in the government-wide financial statements.

48,007,172

In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 8 and 9).

Deferred outflows of resources relating to pensions	\$ 114,322,883
Deferred inflows of resources relating to pensions	<u>(55,672,000)</u>
	58,650,883

Unmatured interest on long-term liabilities is recognized in the period incurred.

(19,413,302)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2021

In government funds, deferred outflows and inflows of resources relating to 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 OPEB are reported (Note 10),

Deferred outflows of resources relating to OPEB	\$ 11,357,730
Deferred inflows of resources relating to OPEB	<u>(15,761,199)</u>
	<u>(4,403,469)</u>
Total net position - governmental activities	<u>\$ (138,284,597)</u>

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES –
GOVERNMENTAL FUNDS
June 30, 2021

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 244,904,285	\$ -	\$ -	\$ 2,814,958	\$ 247,719,243
Local sources	<u>122,629,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,629,164</u>
Total LCFF	<u>367,533,449</u>	<u>-</u>	<u>-</u>	<u>2,814,958</u>	<u>370,348,407</u>
Federal sources	67,823,815	-	-	20,304,437	88,128,252
Other state sources	96,855,474	8,612	713,638	11,162,083	108,739,807
Other local sources	<u>5,599,961</u>	<u>3,545,764</u>	<u>75,492,114</u>	<u>6,429,876</u>	<u>91,067,715</u>
Total revenues	<u>537,812,699</u>	<u>3,554,376</u>	<u>76,205,752</u>	<u>40,711,354</u>	<u>658,284,181</u>
Expenditures:					
Current:					
Certificated salaries	211,911,620	-	-	10,445,904	222,357,524
Classified salaries	66,201,835	1,241,527	-	9,013,154	76,456,516
Employee benefits	141,965,234	614,812	-	11,553,818	154,133,864
Books and supplies	35,718,096	205,466	-	4,467,036	40,390,598
Contract services and operating expenditures	25,196,276	3,333,937	-	2,561,535	31,091,748
Other outgo	820,222	-	-	-	820,222
Capital outlay	668,747	122,410,047	-	1,298,312	124,377,106
Debt service:					
Principal retirement	275,045	-	71,802,926	-	72,077,971
Interest	<u>24,778</u>	<u>-</u>	<u>23,914,808</u>	<u>-</u>	<u>23,939,586</u>
Total expenditures	<u>482,781,853</u>	<u>127,805,789</u>	<u>95,717,734</u>	<u>39,339,759</u>	<u>745,645,135</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,030,846</u>	<u>(124,251,413)</u>	<u>(19,511,982)</u>	<u>1,371,595</u>	<u>(87,360,954)</u>
Other financing sources (uses)					
Transfers in	1,323,275	4,037,812	-	8,415,000	13,776,087
Transfers out	<u>(21,988,468)</u>	<u>-</u>	<u>-</u>	<u>(4,687,619)</u>	<u>(26,676,087)</u>
Proceeds from sale of bonds	-	180,000,000	-	-	180,000,000
Other financing sources	-	-	143,090,000	-	143,090,000
Payment to refunding escrow	-	-	(142,933,704)	-	(142,933,704)
Premium on issuance of debt	-	612,000	17,544,045	-	18,156,045
Total other financing sources (uses)	<u>(20,665,193)</u>	<u>184,649,812</u>	<u>17,700,341</u>	<u>3,727,381</u>	<u>185,412,341</u>
Net change in fund balances	34,365,653	60,398,399	(1,811,641)	5,098,976	98,051,387
Fund balances, July 1, 2020	<u>78,326,433</u>	<u>98,739,573</u>	<u>94,951,337</u>	<u>11,947,335</u>	<u>283,964,678</u>
Cumulative effect of GASB 84 implementation	-	-	-	1,979,404	1,979,404
Fund balance, July 1, 2020, as restated	<u>78,326,433</u>	<u>98,739,573</u>	<u>94,951,337</u>	<u>13,926,739</u>	<u>285,944,082</u>
Fund balances, June 30, 2021	<u>\$ 112,692,086</u>	<u>\$ 159,137,972</u>	<u>\$ 93,139,696</u>	<u>\$ 19,025,715</u>	<u>\$ 383,995,469</u>

See accompanying notes to financial statements.

**SAN JUAN 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 Ended June 30, 2021**

Net change in fund balances - Total Governmental Funds	\$ 98,051,387
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).	115,552,312
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(28,211,350)
Proceeds from debt are recognized as other financing sources in the governmental funds but increases the long-term liabilities in the statement of net position (Note 6).	(323,090,000)
Repayment of principal on long-term liabilities is an expenditure in the government funds, but decreases the long-term liabilities in the statement of net position (Note 6).	72,077,971
Payments made to the refunding escrow is an other financing use in governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).	130,385,000
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 6).	(3,733,014)
Accreted interest on capital appreciation bonds is recognized in the period it is incurred. In governmental funds it is only recognized when it is due (Note 6).	(594,430)
Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt.	(1,569,708)
Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is recognized when due	(7,148,203)
Activities of the internal service fund are reported with governmental activities.	11,355,496

(Continued)

SAN JUAN 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 Ended June 30, 2021

In government funds, pension costs are recognized when employer contributions are made. In 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: (Notes 8 and 9):	\$ (17,976,972)
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made, In the statement of activities, OPEB expenses are recognized on the accrual basis (Note 10).	(5,288,492)
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 6).	<u>976,510</u>
Change in net position of governmental activities	<u>\$ 40,786,507</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2021

ASSETS

Current assets:

Cash in County Treasury	\$ 44,506,435
Receivables	132,676
Prepaid expenses	3,425,624
Due from other funds	<u>13,001,380</u>
 Total assets	 <u>61,066,115</u>

LIABILITIES

Current liabilities:

Unearned revenue	852,818
Due to other funds	2,643,675
Current unpaid claims and claim adjustment expenses	<u>3,179,515</u>
 Total current liabilities	 <u>6,676,008</u>
Unpaid claims and claim adjustment expenses, less current portion	<u>6,382,935</u>
 Total liabilities	 <u>13,058,943</u>

NET POSITION

Restricted for self-insurance activities	\$ <u>48,007,172</u>
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See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN NET POSITION –
PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2021**

Operating revenues:

Self insurance premiums	\$ 20,357,139
Other local revenue	<u>10,000</u>
Total operating revenues	<u>20,367,139</u>

Operating expenses:

Classified salaries	369,493
Employee benefits	208,047
Books and supplies	3,104
Contract services	<u>21,597,379</u>
Total operating expense	<u>22,178,023</u>

Operating loss (1,810,884)

Non-operating revenue (expense):

Interest income 266,380

Transfers in and out:

Other authorized transfers in	13,000,000
Other authorized interfund transfers out	<u>(100,000)</u>
Total Non-operating revenue (expense)	<u>13,166,380</u>
Change in net position	<u>11,355,496</u>
Total net position, July 1, 2020	<u>36,651,676</u>
Total net position, June 30, 2021	<u>\$ 48,007,172</u>

See accompanying notes to financial statements.

**SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2021**

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 21,977,531
Cash received from other state and local sources	10,000
Cash paid for contract services	(22,953,912)
Cash paid for employee benefits	(208,047)
Cash paid for salaries	(369,493)
Cash paid for other expenses	<u>(3,104)</u>
Net cash used in operating activities	(1,547,025)
Cash flows provided by investing activities:	
Interest income received	266,380
Cash flows from noncapital financing activities:	
Transfers in and (out)	<u>12,900,000</u>
Increase in cash and investments	11,619,355
Cash and investments, July 1, 2020	<u>32,887,080</u>
Cash and investments, June 30, 2021	<u>\$ 44,506,435</u>
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	\$ (1,810,884)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Increase (decrease) in:	
Receivables	175,933
Amount due from other funds	(1,042,033)
Prepaid expenses	(1,798,707)
(Decrease) Increase in:	
Accounts payable	(208,012)
Amount due to other funds	2,641,317
Unearned revenue	53,187
Unpaid claims and claim adjustment expenses	<u>442,174</u>
Total adjustments	<u>263,859</u>
Net cash used in operating activities	<u>\$ (1,547,025)</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
Year Ended June 30, 2021

	<u>Special Education Pass- Through Fund</u>
ASSETS	
Due from other funds	\$ <u>1,475,404</u>
Total assets	<u>\$ 1,475,404</u>
LIABILITIES	
Accounts payable	\$ <u>1,475,404</u>
Total liabilities	<u>\$ 1,475,404</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS
For the Year Ended June 30, 2021

	<u>Special Education Pass- Through Fund</u>
Revenues	<u>\$ 4,789,482</u>
Expenditures	<u>4,789,482</u>
Change in net position	<u>-</u>
Net Position, July 1, 2020	<u>-</u>
Net Position, June 30, 2021	<u>\$ -</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

San Juan Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California 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: The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the San Juan Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis 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. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

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 expense is specifically identified and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

A - Major Funds

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 or construction of major capital facilities by the District.

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for the payment of principal and interest related to the General Obligation Bonds.

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 Student Activity, the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities by the District. This includes the Capital Facilities, County School Facilities, and Special Reserve for Capital Outlay Projects Funds.

The Self-Insurance Fund is an internal service fund which is used to account for the District's workers' compensation claims, employee vision and dental benefits.

The Special Education Pass-Through Fund is a Custodial Fund used by the District to account for Special Education pass-through funds.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic 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 proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with 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, 2021.

Stores Inventory: Stores inventory in the General and Cafeteria Funds consists mainly of consumable supplies held for future use and are valued at actual cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$15,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported 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 deferred loss 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 outflow of resources related to the recognition of the net pension liability and 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 inflow of resources related to the recognition of the net pension liability and OPEB liability reported which is in the Statement of Net Position.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Certain 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	<u>\$ 85,994,701</u>	<u>\$ 28,328,182</u>	<u>\$ 114,322,883</u>
Deferred inflows of resources	<u>\$ 47,949,000</u>	<u>\$ 7,723,000</u>	<u>\$ 55,672,000</u>
Net pension liability	<u>\$ 344,255,000</u>	<u>\$ 169,659,000</u>	<u>\$ 513,914,000</u>
Pension expense	<u>\$ 66,493,556</u>	<u>\$ 25,343,955</u>	<u>\$ 91,837,511</u>

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.

Compensated Absences: Compensated absences benefits totaling \$5,050,590 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the District since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

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. The restriction for self-insurance represents the portion of net position restricted for payment of the self-insured claims. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, prepaid expenditures 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.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. 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 Education is required to remove any commitment from any fund balance. At June 30, 2021, the District had no committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. As of June 30, 2021, \$16,989,416 of general fund balance was assigned for specific purposes.

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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Education. At June 30, 2021, 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 March 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 County of Sacramento 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 or expenses during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. The provisions in GASB Statement No. 84 are effective for reporting periods beginning after December 15, 2019. Based on the implementation of GASB Statement No. 84, the District restated its beginning net position of governmental activities as well as the aggregate remaining fund information beginning fund balance for a total of \$1,979,404.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2021 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 265,818,351
Deposits:	
Cash in revolving fund	206,119
Cash on hand and in banks	1,920,491
Cash with Fiscal Agent:	
Restricted for capital projects and debt repayment	134,086,486
Cash awaiting deposit	81
Total	<u>\$ 402,031,528</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, 2021, the carrying amount of the District's accounts was \$2,126,610 and the bank balance was \$2,401,673, of which \$2,151,673 was uninsured.

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.

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, 2021, 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, 2021, the District had no concentration of credit risk.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the General Fund, respectively. 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, 2021 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 3,322,312	\$ 18,052,436
Building	3,476,128	100,694
Non-Major Funds:		
Charter Schools	161,936	30,643
Adult Education	-	59,284
Child Development	9,353	517,391
Cafeteria	22,539	3,838
Deferred Maintenance	-	1,875
Special Reserve Fund for Capital Outlay Projects	-	59,216
Self-Insurance Fund	13,001,380	2,643,675
Special Education Pass-Through	<u>1,475,404</u>	<u>-</u>
Totals	\$ 21,469,052	\$ 21,469,052

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 3 - INTERFUND TRANSACTIONS (Continued)

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2020-21 fiscal year were as follows:

Transfer from the General Fund to the Child Development Fund for COVID-19 Funds.	\$ 2,915,000
Transfer from the General Fund to the Cafeteria Fund for COVID-19 Funds.	3,500,000
Transfer from the General Fund to the Building Fund for Child Development custodial charges at re-use sites.	206,720
Transfer from the General Fund to the Self-Insurance Fund for benefits.	13,000,000
Transfer from the General Fund to the Deferred Maintenance Fund for the Deferred Maintenance Transfer.	2,000,000
Transfer from the General Fund to the Building Fund for Erate USAC Bear funding.	366,748
Transfer from the Charter Schools Fund to the Building Fund for Choices Charter facility lease and utilities.	224,526
Transfer from the Adult Education Fund to the Building Fund for re-use site and custodial fee at Sunrise Elementary School.	90,300
Transfer from the Cafeteria Fund to the Building Fund for custodial charges at re-use site.	7,775
Transfer from the County School Facilities Fund to the Building Fund for modernization grant funds.	3,141,743
Transfer from the Self-Insurance Fund to the General Fund for ongoing legal matters.	100,000
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	9,064
Transfer from the Adult Education Fund to the General Fund for indirect costs.	59,284
Transfer from the Child Development Fund to the General Fund for indirect costs.	787,835
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	<u>367,092</u>
	<u>\$ 26,776,087</u>

(Continued)

**SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2021 is shown below:

	Balance <u>July 1, 2020</u>	Transfers and <u>Additions</u>	Transfers and <u>Deletions</u>	Balance <u>June 30, 2021</u>
Non-depreciable:				
Land	\$ 6,350,107	\$ -	\$ -	\$ 6,350,107
Work-in-process	315,481,854	109,330,339	89,369,317	335,442,876
Depreciable:				
Buildings	628,884,524	91,946,981	-	720,831,505
Improvement of sites	83,666,093	3,011,183	-	86,677,276
Equipment	<u>27,442,145</u>	<u>633,126</u>	<u>-</u>	<u>28,075,271</u>
 Totals, at cost	 <u>1,061,824,723</u>	 <u>204,921,629</u>	 <u>89,369,317</u>	 <u>1,177,377,035</u>
 Less accumulated depreciation:				
Buildings	(275,050,113)	(23,230,648)	-	(298,280,761)
Improvement of sites	(29,873,425)	(3,865,906)	-	(33,739,331)
Equipment	<u>(21,034,817)</u>	<u>(1,114,796)</u>	<u>-</u>	<u>(22,149,613)</u>
 Total accumulated depreciation	 <u>(325,958,355)</u>	 <u>(28,211,350)</u>	 <u>-</u>	 <u>(354,169,705)</u>
 Governmental activities capital assets, net	 <u>\$ 735,866,368</u>	 <u>\$ 176,710,279</u>	 <u>\$ 89,369,317</u>	 <u>\$ 823,207,330</u>

Depreciation expense was charged to governmental activities for the year ended June 30, 2021 as follows:

Instruction	\$ 26,372,941
Instructional Library, Media and Technology	87,565
Home- to- school transportation	612,262
Food services	96,057
All other pupil services	12,980
All other general administration	362,412
Centralized data processing	290,494
Plant services	<u>376,639</u>
 Total depreciation expense	 <u>\$ 28,211,350</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - SELF-INSURANCE

The District has established a self-insurance fund to account for the risk of loss for workers' compensation, employee vision benefits and employee dental benefits. Settled claims resulting from these risks have not exceeded coverage in any of the past five fiscal years. There has been no reduction in insurance coverage from the previous year.

The Self-Insurance Fund provides coverage up to statutory limits for each workers' compensation claim. Beginning July 1, 1996 up to June 30, 2001 the District was fully insured for workers' compensation losses with Firemans' Fund. On July 1, 2001, the District returned to a self-insured program. This program provides coverage up to \$750,000 per occurrence. The District has coverage for claims in excess of this amount through Safety National Casualty Corporation. All other benefits covered by the Self-Insurance Fund are fully insured with no excess coverage purchased.

The workers' compensation claims liability of \$9,344,514 is based on an actuarial study as of June 30, 2021 discounted at 1.0 percent. The Dental and Vision claims liabilities of \$198,066 and \$19,870, respectively are calculated based on an incremental lag factor methodology. Changes in the Fund's claims liability for the years ended June 30, 2020 and 2021 were as follows:

	<u>Workers' Compensation</u>	<u>Dental</u>	<u>Vision</u>	<u>Total</u>
Claims Liability at, June 30, 2019	\$ 10,577,768	\$ 205,196	\$ 22,468	\$ 10,805,432
Incurred claims	1,204,125	3,814,697	274,683	5,293,505
Claims payments	<u>(2,901,010)</u>	<u>(3,799,521)</u>	<u>(278,130)</u>	<u>(6,978,661)</u>
Claims Liability at, June 30, 2020	8,880,883	220,372	19,021	9,120,276
Incurred claims	2,827,170	4,353,853	259,026	7,440,049
Claims payments	<u>(2,363,539)</u>	<u>(4,376,159)</u>	<u>(258,177)</u>	<u>(6,997,875)</u>
Claims Liability at, June 30, 2021	<u>\$ 9,344,514</u>	<u>\$ 198,066</u>	<u>\$ 19,870</u>	<u>\$ 9,562,450</u>

(Continued)

**SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

NOTE 6 - LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2021 follows:

<u>Series</u>	<u>Interest Rate %</u>	<u>Original Maturity</u>	<u>Outstanding July 1, 2020</u>	<u>Issued Year</u>	<u>Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2021</u>
Series 1999	4.38-5.70%	2025	\$ 2,510,198	\$ -	- \$ 563,013	\$ 1,947,185	
Series 2000	4.375-6.250%	2026	2,047,786		-	-	2,047,786
Series 2001B	4.200-5.125%	2027	19,238,880		-	1,726,486	17,512,394
Series 2003A and 2003B	1.0-5.8%	2029	15,711,772		-	783,427	14,928,345
Series 2004A	5.52-5.53%	2030	1,794,932		-	-	1,794,932
Series 2010	2.25-5.00%	2035	1,800,000		-	1,800,000	-
Series 2011	0.8-5.5%	2026	7,805,000		-	-	7,805,000
Refunding Series A and B	2.0-5.0%	2029	25,285,000		-	20,455,000	4,830,000
2012 Refunding Series C	2-5%	2028	24,710,000		-	21,920,000	2,790,000
Series 2013	3-5%	2039	40,600,000		-	37,915,000	2,685,000
Series 2014 Refunding	2-5%	2031	35,255,000		-	27,620,000	7,635,000
Series 2014	2-5%	2033	17,955,000		-	15,905,000	2,050,000
Series B (2014)	1-3%	2028	29,900,000		-	19,195,000	10,705,000
Series 2015	2-5%	2021	3,720,000		-	3,720,000	-
Election of 2002, 2017	2-3%	2023	10,125,000		-	3,375,000	6,750,000
Election of 2012, 2017	2-4%	2029	41,060,000		-	4,055,000	37,005,000
Refunding Series 2017	2.000-3.375%	2027	36,385,000		-	575,000	35,810,000
Election of 2012, 2019	3-4%	2032	150,000,000		-	12,400,000	137,600,000
Election of 2016, 2019	4.00%	2031	80,000,000		-	22,000,000	58,000,000
GO Bonds Election of 2012, Series 2020	0.25-4.00%	2030	-	30,000,000	-	2,740,000	27,260,000
GO Bonds Election of 2016, Series 2020	0.25-4.00%	2042	-	150,000,000	-	5,440,000	144,560,000
GO Bonds Refunding 2020	0.265-2.416%	2035	<u>-----</u>	<u>-----</u>	<u>143,090,000</u>	<u>-----</u>	<u>143,090,000</u>
			<u>\$545,903,568</u>	<u>\$323,090,000</u>	<u>\$202,187,926</u>	<u>\$666,805,642</u>	

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2021 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 64,637,077	\$ 32,433,687	\$ 97,070,764
2023	63,201,997	29,465,032	92,667,029
2024	54,685,170	26,323,718	81,008,888
2025	56,643,857	23,067,344	79,711,201
2026	66,902,118	20,833,735	87,735,853
2027-2031	246,650,423	89,776,491	336,426,914
2032-2036	69,355,000	8,351,041	77,706,041
2037-2041	37,240,000	3,097,194	40,337,194
2042	<u>7,490,000</u>	<u>88,944</u>	<u>7,578,944</u>
	<u>\$ 666,805,642</u>	<u>\$ 233,437,186</u>	<u>\$ 900,242,828</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In August 1999, the District issued General Obligation Bonds, Election of 1998, Series 1999 totaling \$27,500,197 for the repair of school facilities. These serial bonds with interest rates from 4.38% to 5.70% mature in varying amounts through August 2024. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, \$14,935,000 of the Series 1999 bonds were refunded.

In August 2000, the District issued General Obligation Bonds, Election of 1998, Series 2000 in the amount of \$41,997,786 to renovate, construct and modernize classrooms and school facilities within the District. The bonds mature during succeeding years through August 2025. The bonds were issued at varying interest rates from 4.375% to 6.250%. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, \$31,680,000 of the Series 2000 bonds were refunded.

In August 2002, the District issued General Obligation Bonds, Election of 1998, Series 2001A and 2001B in the amount of \$46,997,897. These bonds mature during succeeding years through August 2026 and were issued at varying interest rates from 4.200% to 5.125%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, the remaining \$2,520,000 of the 2001A Series bonds were refunded.

In July 2003, the District issued General Obligation Bonds, Election of 1998, Series 2003A and 2003B in the amount of \$40,504,105 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2028. The bonds were issued at varying interest rates from 1.0% to 5.8%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, \$9,905,000 of the Series 2003A bonds were refunded.

In August 2004, the District issued General Obligation Bonds, Election of 2002, Series 2004A consisting of current interest bonds totaling \$67,205,000 and capital appreciation bonds totaling \$1,794,931 to build, acquire, construct and furnish school facilities. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2029. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, \$37,000,000 of Series 2004A General Obligation Bonds were refunded.

In July 2010, the District issued General Obligation Bonds, Election of 2002, Series 2010 in the amount of \$55,000,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through August 2034 and were issued at varying interest rates from 2.25% to 5.00%. With the issuance of the 2002 General Obligation Refunding Bonds, Series 2017, in March 2017, \$36,000,000 of the 2002 General Obligation Bonds, Series 2010 were refunded. The remaining outstanding bonds mature during succeeding years through August 2021.

In June 2011, the District issued General Obligation Bonds, Election of 2002, Series 2011 in the amount of \$10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026 and were issued at varying interest rates from 0.8% to 5.5%.

In March 2012, the District issued Series 2012 General Obligation Refunding Bonds, Series A and Series B in the amount of \$12,435,000 and \$23,910,000, respectively. The 2012 Refunding Bonds were issued to refund the remaining \$2,520,000 of Series 2001A General Obligation Bonds and \$9,905,000 of Series 2003A General Obligation Bonds. The 2012 Refunding Bonds mature during succeeding years through August 2028 and were issued at varying interest rates from 2.0% to 5.0%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$4,975,000 of the Series A and \$13,155,000 Series B bonds were refunded.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In September 2012, the District issued Series 2012 General Obligation Refunding Bonds, Series C in the amount of \$36,480,000. The 2012 Refunding Bonds mature during succeeding years through August 2028 and were issued at varying interest rates from 2.0 to 5.0%. The 2012 Refunding Bonds were issued to refund a portion of the Election of 2002, Series 2004 General Obligation Bonds. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$19,235,000 of the Series C bonds were refunded.

In January 2013, the District issued General Obligation Bonds Election of 2002, Series 2013 in the amount of \$50,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2038. The bonds were issued at an interest rates ranging from 3% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$36,665,000 of the Series 2013 bonds were refunded.

In May 2014, the District issued General Obligation Bonds, Election of 2002, Series 2014 in the amount of \$44,265,000 to refund a portion of the District's outstanding General Obligation Bonds, Election of 2002, Series 2007. The bonds mature during succeeding years through August 2030. The bonds were issued at an interest rates ranging from 2% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$25,265,000 of the Series 2014 bonds were refunded.

In July 2014, the District issued General Obligation Bonds Election of 2002, Series 2014 in the amount of \$25,925,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2032. The bonds were issued at an interest rates ranging from 2% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$15,260,000 of the Series 2014 bonds were refunded.

In July 2014, the District issued General Obligation Bonds Election of 2012, Series B in the amount of \$80,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2027. The bonds were issued at an interest rates ranging from 1% to 3%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, \$15,830,000 of the Series B bonds were refunded.

In May 2015, the District issued General Obligation Refunding Bonds Election of 1998, Series 2015 in the amount of \$25,770,000 to refund a portion of the District's outstanding Election of 1998 Refunding Series 2007 General Obligation Bonds. \$27,360,000 of the Refunding Series 2007 General Obligation Bonds were refunded. These amounts have been removed from long-term liabilities. The bonds were issued at varying interest rates from 2% to 5%.

In March 2017, the District issued General Obligation Bonds Election of 2002, Series 2017 in the amount of \$23,475,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2022. The bonds were issued at an interest rates ranging from 2% to 3%.

In March 2017, the District issued General Obligation Bonds Election of 2012, Series 2017 in the amount of \$70,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at an interest rates ranging from 2% to 4%.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In March 2017, the District issued General Obligation Bonds Election of 2002, Refunding Series 2017 in the amount of \$37,890,000 to advance refund a portion of the General Obligation Bonds, Election of 2002, Series 2010 and pay costs of issuance of the Refunding Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at an interest rates ranging from 2% to 3.375%.

In December 2018, the District issued General Obligation Bonds Election of 2012, Series 2019 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3% to 4%.

In December 2018, the District issued General Obligation Bonds Election of 2016, Series 2019 in the amount of \$80,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest rate of 4%.

In October 2020, the District issued General Obligation Bonds Election of 2012, Series 2020 in the amount of \$30,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2029. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Bonds Election of 2016, Series 2020 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2041. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Refunding Bonds Election of 2020 in the amount of \$143,090,000 to refund \$18,130,000 of the 2012 Refunding Bonds, Series A and B, \$19,235,000 of the 2012 Refunding, Series C, \$36,665,000 Election of 2002, Series 2013, \$25,265,000 Election 2002, Series 2014 Refunding Bonds, \$15,260,000 Election of 2002, Series 2014, and \$15,830,000 Election of 2012, Series B. These amounts have been removed from long-term liabilities. The bonds mature during succeeding years through August 2034. The bonds were issued at an interest rates ranging from 0.265% to 2.416%.

Calculation of Difference in Cash Flow Requirements and Economic Gain:

Old debt service cash flows	\$ 171,742,318
New debt service cash flows	<u>157,091,914</u>
	<u>\$ 14,650,404</u>

Economic Gain: The economic gain or difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate is \$11,587,838.

(Continued)

**SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Capitalized Lease Obligations: The District is leasing equipment under long-term lease purchase agreements with capitalized value of \$2,972,768 and accumulated depreciation of \$2,613,582. The following is a summary of future payments on the capital leases:

Year Ending <u>June 30,</u>	<u>Principal</u>
2022	\$ 299,992
2023	299,992
2024	<u>149,996</u>
 Total payments	749,980
Less amount representing interest	<u>(29,335)</u>
 Net present value of minimum payments	<u>\$ 720,645</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2021 is shown below:

	Balance <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance	Amounts	
				<u>June 30, 2021</u>	<u>Due Within One Year</u>	
Debt:						
General Obligation Bonds	\$ 545,903,568	\$ 323,090,000	\$ 202,187,926	\$ 666,805,642	\$ 64,637,077	-
Accreted interest	70,562,587	594,430	-	71,157,017	-	
Unamortized premium on Issuance of General Obligation Bonds	35,004,357	18,156,045	14,423,031	38,737,371	3,421,102	
Capitalized lease obligations	995,690	-	275,045	720,645	282,494	
Other long-term liabilities:						
Total OPEB liability (Note 10)	123,409,701	11,487,700	-	134,897,401	-	
Net pension liability (Notes 8 and 9)	504,729,000	9,185,000	-	513,914,000	-	
Compensated absences	6,027,100	-	976,510	5,050,590	5,050,590	
 Totals	 <u>\$ 1,286,632,003</u>	<u>\$ 362,513,175</u>	<u>\$ 217,862,512</u>	<u>\$ 1,431,282,666</u>	<u>\$ 73,391,263</u>	

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the capitalized lease obligations are made from the General Fund. Payments for net pension liability, OPEB and compensated absences are made from the fund for which the related employee worked.

(Continued)

**SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021**

NOTE 7 - FUND BALANCES

Fund balances, by category, at June 30, 2021 consisted of the following:

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 204,927	\$ -	\$ -	\$ 1,192	\$ 206,119
Stores inventory	370,678	-	-	301,756	672,434
Prepaid expenditures	49,609	-	-	-	49,609
Subtotal nonspendable	<u>625,214</u>	<u>-</u>	<u>-</u>	<u>302,948</u>	<u>928,162</u>
Restricted:					
Legally restricted programs	42,599,025	-	-	14,127,751	56,726,776
Capital projects	-	159,137,972	-	4,595,016	163,732,988
Debt service	-	-	93,139,696	-	93,139,696
Subtotal restricted	<u>42,599,025</u>	<u>159,137,972</u>	<u>93,139,696</u>	<u>18,722,767</u>	<u>313,599,460</u>
Assigned:					
Strategic plan	762,000	-	-	-	762,000
LCFF Supplemental	3,177,617	-	-	-	3,177,617
21-22 negotiations	13,049,799	-	-	-	13,049,799
Subtotal assigned	<u>16,989,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,989,416</u>
Unassigned:					
Designated for economic uncertainty	10,071,000	-	-	-	10,071,000
Undesignated	42,407,431	-	-	-	42,407,431
Subtotal unassigned	<u>52,478,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,478,431</u>
Total fund balances	<u>\$ 112,692,086</u>	<u>\$ 159,137,972</u>	<u>\$ 93,139,696</u>	<u>\$ 19,025,715</u>	<u>\$ 383,995,469</u>

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>.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

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 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 fulltime 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.

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018–19 from the state's General Fund as contributions to CalSTRS on behalf of employers. The bill required portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution, approximately \$1.6 billion was allocated to reduce the employers' share of the unfunded actuarial obligation of the Defined Benefit Program.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law in June 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed the aforementioned \$1.6 billion contribution originally intended to reduce employers' long-term liabilities, to further supplant employer contributions through fiscal year 2021–22. Pursuant to AB 84, employers will remit contributions to CalSTRS based on a rate that is 2.95 percent less than the statutory rate for fiscal year 2020–21 and 2.18 percent less than the rate set by the board for fiscal year 2021–22. Any remaining amounts must be allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program. The rate reduction for fiscal year 2019–20 under SB 90 was not changed by AB 84. The employer contribution rates set in statute and the board's authority to adjust those rates starting in fiscal year 2021–22 under the CalSTRS Funding Plan were not changed by the passage of SB 90 or AB 84.

In addition, the board's rate-setting authority for the state contribution rate was suspended for fiscal year 2020–21 by AB 84. Although the board exercised its authority in May 2020 to increase the state contribution rate by 0.50 percent effective July 1, 2020, the rate increase did not go into effect. Instead, the state rate remained at the 2019–20 level of 7.828 percent.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program pursuant to the CalSTRS Funding Plan, SB 90 and AB 84, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2020-21.

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 2020-21. According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2019, valuation adopted by the board in May 2020, 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, 2020.

Employers – 16.15 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90 and AB 84.

The CalSTRS Funding Plan, which was enacted in June 2014 with the passage of California Assembly Bill (AB) 1469, required that employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation gave the CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS employer contribution rates effective for fiscal year 2020-21 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>Rate Adjustment Per Special Legislation</u>	<u>Total</u>
July 1, 2020	8.250%	10.850%	(2.950%)	16.150%
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from prior rate ceases 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 20.50% total and no lower than 8.250%.

The District contributed \$33,147,701 to the plan for the fiscal year ended June 30, 2021.

State – 10.328 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state's base contribution to the DB Program is calculated based on creditable compensation from two fiscal years prior. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specified in subdivision (b) of Education Code section 22955.1. The increased contributions end as of fiscal year 2045–46. Pursuant to AB 84, the state contribution rate remained at 5.811% for fiscal year 2020-21.

The CalSTRS state contribution rates effective for fiscal year 2020-21 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, 2020	2.017%	5.811%	2.50%	10.328%
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 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 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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, 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	\$ 344,255,000
State's proportionate share of the net pension liability associated with the District	<u>188,133,000</u>
Total	<u>\$ 532,388,000</u>

The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. 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, 2020, the District's proportion was 0.355 percent, which was a decrease of 0.022 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$66,493,556 and revenue of \$24,953,657 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 607,000	\$ 9,709,000
Changes of assumptions	33,570,000	-
Net differences between projected and actual earnings on investments	8,178,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	10,492,000	38,240,000
Contributions made subsequent to measurement date	33,147,701	-
Total	<u>\$ 85,994,701</u>	<u>\$ 47,949,000</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

\$33,147,701 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, 2022. 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>	\$	
2022	\$	(1,776,800)
2023	\$	6,706,200
2024	\$	9,526,200
2025	\$	62,867
2026	\$	(7,051,633)
2027	\$	(2,568,834)

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 7 years as of the June 30, 2020 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, 2019 and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

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. 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:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Public Equity	42%	4.8%
Real Estate Assets	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:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 520,122,000	\$ 344,255,000	\$ 199,053,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

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.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified 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/cafr-2020.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 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, 2021 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2020-21.

Employers - The employer contribution rate was 20.70 percent of applicable member earnings.

The District contributed \$15,759,182 to the plan for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability of \$169,659,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. 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, 2020 the District’s proportion was 0.553 percent, which was a decrease of 0.011 percent from its proportion measured as of June 30, 2019.

(Continued)

**SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS**

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2021, the District recognized pension expense of \$25,343,955. At June 30, 2021, 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
Difference between expected and actual experience	\$ 8,415,000	\$ -
Changes of assumptions	622,000	-
Net differences between projected and actual earnings on investments	3,532,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	- -	7,723,000
Contributions made subsequent to measurement date	15,759,182	-
Total	\$ 28,328,182	\$ 7,723,000

\$15,759,182 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>		
2022	\$	732,750
2023	\$	546,750
2024	\$	1,940,750
2025	\$	1,625,750

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 4 years as of the June 30, 2020 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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

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, 2019 and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of Scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Years 1-10⁽¹⁾</u>	<u>Expected Real Rate of Return Years 11+⁽²⁾</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average

⁽¹⁾ An expected inflation rate of 2.00% used for this period

⁽²⁾ An expected inflation rate of 2.92% used for this period

Discount Rate: The discount rate used to measure the total pension liability was 7.15 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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds’ asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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 7.15 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 (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate (7.15%)	1% Increase <u>(8.15%)</u>
District’s proportionate share of the net pension liability	\$ 243,916,000	\$ 169,659,000	\$ 108,030,000

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 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to all certificated, management and confidential employees who are eligible to retire from the District and have completed a minimum of 5 years of employment with the District. The plan does not issue separate financial statements. Health care benefits are provided for supervisory employees who are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to classified and transportation employees, who have reached the age of 55, are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2021 the District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District’s Total OPEB Liability.

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.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2021:

	<u>Number of Participants</u>	
	<u>District</u>	<u>Charter</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	517	-
Active employees	4,146	2
	4,663	2

Benefits Provided: The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All salaried employees of the District are eligible to receive postemployment health care benefits. Hourly employees (i.e. non-salaried with variable work hours) are not eligible to receive postemployment health care benefits.

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 percent 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 \$6,110,611 for the year ended June 30, 2021. Employees are not required to contribute to the OPEB plan.

Total OPEB Liability

The District's Total OPEB liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions: The total 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>Actuarial Value of Assets</u>	Market Value
<u>Mortality Rate</u>	CalPERS 2017 Experience Study
<u>Discount Rate</u>	2.45% based on the Fidelity 20 Year AA Municipal Bond maturity yield index.
<u>Retirement Rate</u>	Retirement rates match rates developed in the most recent experience studies for CalPERS (2017) and CalSTRS (2020)
<u>Inflation Rate</u>	2.50% per year
<u>Salary Increases</u>	3.00% per year
<u>Healthcare Trend Rate</u>	5.00% - 7.00% per year

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	<u>\$ 123,409,701</u>
Changes for the year:	
Service cost	7,443,646
Interest	4,006,726
Changes of benefit terms	-
Differences between actual and expected experience	865,424
Changes in assumptions	4,857,799
Benefit payments	(5,685,895)
Administrative expenses	-
Net change	<u>11,487,700</u>
Balance, at June 30, 2021	<u>\$ 134,897,401</u>

The changes in assumptions include a change in the discount rate from 3.13 percent in the prior valuation, to 2.45 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2021 which had a significant effect on the District's Total OPEB Liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the District, as well as what the District's Total 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 <u>(1.45%)</u>	Current Discount Rate (2.45%)	1% Increase <u>(3.45%)</u>
Total OPEB Liability	<u>\$ 144,224,609</u>	<u>\$ 134,897,401</u>	<u>\$ 125,974,125</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the District, as well as what the District's Total 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 <u>(3-4.7%)</u>	Healthcare Cost Trend Rates <u>Rate (4-5.7%)</u>	1% Increase <u>(5-6.7%)</u>
Total OPEB Liability	<u>\$ 120,970,870</u>	<u>\$ 134,897,401</u>	<u>\$ 151,289,335</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$9,897,444. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 849,173	\$ 2,177,710
Changes of assumptions	4,397,946	13,583,489
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
Contributions made subsequent to measurement date	6,110,611	-
Total	\$ 11,357,730	\$ 15,761,199

\$6,110,611 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending <u>June 30,</u>	
2022	\$ (1,522,797)
2023	\$ (1,522,797)
2024	\$ (1,522,797)
2025	\$ (1,522,797)
2026	\$ (1,542,635)
Thereafter	\$ (2,880,257)

The effect of changes in assumptions are amortized over a closed period of 10 years as of the June 30, 2018 measurement date.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 - JOINT POWERS AGREEMENT

The District is a member with other school districts of a Joint Powers Authority (JPA), Schools Insurance Authority (SIA), Education Technology Joint Powers Authority (ETJPA), Sourcewell Staples Minnesota, and School Project for Utility Rate Reduction for the operation of a common risk management and insurance program for property and liability coverage. The Joint Powers Agreement with SIA provides that SIA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 and \$750,000 for each insured event for property and liability, respectively. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

The following is a summary of financial information for Schools Insurance Authority at June 30, 2020 (the most recent information available):

Total assets	\$ 217,113,543
Deferred outflows	\$ 1,855,968
Total liabilities	\$ 87,859,871
Deferred inflows	\$ 751,640
Net position	\$ 130,358,000
Total revenues	\$ 69,975,315
Total expenses	\$ 54,557,453

The following is a summary of financial information for Education Technology Joint Powers Authority at June 30, 2020 (the most recent information available):

Total assets	\$ 61,785
Total liabilities	\$ -
Net position	\$ 61,785
Total revenues	\$ 27,272
Total expenses	\$ 5,487

The following is a summary of financial information for Sourcewell Staples Minnesota at June 30, 2020 (the most recent information available):

Total assets	\$ 5,045,272
Total liabilities	\$ 2,248,520
Net position	\$ 2,796,752
Total revenues	\$ 19,864,595
Total expenses	\$ 19,899,422

The following is a summary of financial information for School Project for Utility Rate Reduction at June 30, 2020 (the most recent information available):

Total assets	\$ 15,851,772
Total liabilities	\$ 9,262,735
Net position	\$ 6,589,037
Total revenues	\$ 40,420,291
Total expenses	\$ 39,341,976

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 - JOINT POWERS AGREEMENT (Continued)

Each member of the JPA has an ongoing financial responsibility in the event of the JPA's total liabilities exceed its total assets.

The relationship between San Juan Unified School District and the Joint Powers Authority is such that it is not a component unit of the District for financial reporting purposes. Financial statements for the JPA are available from Schools Insurance Authority.

NOTE 12 - CONTINGENCIES

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 state and federal 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.

As of June 30, 2021, the District has approximately \$95 million in outstanding commitments on ongoing construction contracts.

REQUIRED SUPPLEMENTARY INFORMATION

**SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2021**

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 279,909,601	\$ 271,708,185	\$ 244,904,285	\$ (26,803,900)
Local sources	<u>89,044,097</u>	<u>94,652,013</u>	<u>122,629,164</u>	<u>27,977,151</u>
Total Local Control Funding Formula	<u>368,953,698</u>	<u>366,360,198</u>	<u>367,533,449</u>	<u>1,173,251</u>
Federal sources	71,172,665	120,864,659	67,823,815	(53,040,844)
Other state sources	73,085,641	112,002,372	96,855,474	(15,146,898)
Other local sources	<u>5,699,351</u>	<u>5,823,463</u>	<u>5,599,961</u>	<u>(223,502)</u>
Total revenues	<u>518,911,355</u>	<u>605,050,692</u>	<u>537,812,699</u>	<u>(67,237,993)</u>
Expenditures:				
Current:				
Certificated salaries	207,735,787	216,697,204	211,911,620	4,785,584
Classified salaries	70,835,745	68,994,717	66,201,835	2,792,882
Employee benefits	147,492,722	145,595,782	141,965,234	3,630,548
Books and supplies	53,255,770	63,773,464	35,718,096	28,055,368
Contract services and operating expenditures	31,493,885	36,619,729	25,196,276	11,423,453
Other outgo	<u>(745,457)</u>	<u>(379,939)</u>	<u>820,222</u>	<u>(1,200,161)</u>
Capital outlay	146,000	938,748	668,747	270,001
Debt service:				
Principal Retirement	-	-	275,045	(275,045)
Interest	-	-	24,778	(24,778)
Total expenditures	<u>510,214,452</u>	<u>532,239,705</u>	<u>482,781,853</u>	<u>49,457,852</u>
Excess of revenues over expenditures	<u>8,696,903</u>	<u>72,810,987</u>	<u>55,030,846</u>	<u>(17,780,141)</u>
Other financing sources (uses):				
Transfers in	-	-	1,323,275	1,323,275
Transfers out	<u>(4,231,720)</u>	<u>(10,471,720)</u>	<u>(21,988,468)</u>	<u>(11,516,748)</u>
Total other financing sources (uses)	<u>(4,231,720)</u>	<u>(10,471,720)</u>	<u>(20,665,193)</u>	<u>(10,193,473)</u>
Net change in fund balance	4,465,183	62,339,267	34,365,653	(27,973,614)
Fund balance, July 1, 2020	<u>78,326,433</u>	<u>78,326,433</u>	<u>78,326,433</u>	<u>-</u>
Fund balance, June 30, 2021	<u>\$ 82,791,616</u>	<u>\$ 140,665,700</u>	<u>\$ 112,692,086</u>	<u>\$ (27,973,614)</u>

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2021

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
District:				
Total OPEB liability				
Service cost	\$ 8,222,343	\$ 7,637,903	\$ 7,479,653	\$ 7,443,646
Interest	3,858,622	4,697,188	4,704,410	4,006,726
Differences between actual and expected experience	-	(3,579,711)	-	865,424
Change in assumptions	(5,883,410)	(4,655,008)	(8,303,445)	4,857,799
Benefit payments	<u>(5,664,072)</u>	<u>(5,964,429)</u>	<u>(5,894,659)</u>	<u>(5,685,895)</u>
Net change in total OPEB liability	533,483	(1,864,057)	(2,014,041)	11,487,700
Total OPEB liability - beginning of year	<u>126,754,316</u>	<u>127,287,799</u>	<u>125,423,742</u>	<u>123,409,701</u>
Total OPEB liability - end of year	<u>\$ 127,287,799</u>	<u>\$ 125,423,742</u>	<u>\$ 123,409,701</u>	<u>\$ 134,897,401</u>
Covered employee payroll	\$ 278,515,266	\$ 287,698,401	\$ 300,868,065	\$ 304,111,313
Total OPEB liability as a percentage of covered-employee payroll	45%	44%	41%	44%

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 yearend that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2021**

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>
District's proportion of the net pension liability	0.385%	0.413%	0.397%	0.386%	0.407%	0.377%	0.355%
District's proportionate share of the net pension liability	\$ 224,874,000	\$ 277,909,000	\$ 320,872,000	\$ 357,172,000	\$ 373,991,000	\$ 340,258,000	\$ 344,255,000
State's proportionate share of the net pension liability associated with the district	<u>135,789,000</u>	<u>146,988,000</u>	<u>182,684,000</u>	<u>211,301,000</u>	<u>214,128,000</u>	<u>185,635,000</u>	<u>188,133,000</u>
Total net pension liability	<u>\$ 360,663,000</u>	<u>\$ 424,897,000</u>	<u>\$ 503,556,000</u>	<u>\$ 568,473,000</u>	<u>\$ 588,119,000</u>	<u>\$ 525,893,000</u>	<u>\$ 532,388,000</u>
District's covered payroll	\$ 171,397,000	\$ 191,597,000	\$ 197,714,000	\$ 204,691,000	\$ 215,487,000	\$ 206,117,000	\$ 208,678,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.29%	174.49%	173.56%	165.08%	164.97%
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%

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)

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2021**

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>
District's proportion of the net pension liability	0.644%	0.605%	0.634%	0.621%	0.609%	0.564%	0.553%
District's proportionate share of the net pension liability	\$ 73,164,000	\$ 89,144,000	\$ 125,145,000	\$ 148,249,000	\$ 162,464,000	\$ 164,471,000	\$ 169,659,000
District's covered payroll	\$ 67,654,000	\$ 66,954,000	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.63%	188.02%	201.00%	209.59%	212.31%
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%

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 notes to required supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2021**

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>
Contractually required contribution	\$ 17,013,776	\$ 21,214,764	\$ 26,349,076	\$ 31,094,788	\$ 33,555,853	\$ 35,683,900	\$ 33,147,701
Contributions in relation to the contractually required contribution	<u>(17,013,776)</u>	<u>(21,214,764)</u>	<u>(26,349,076)</u>	<u>(31,094,788)</u>	<u>(33,555,853)</u>	<u>(35,683,900)</u>	<u>33,147,701</u>
District's covered payroll	\$ 191,597,000	\$ 197,714,000	\$ 204,691,000	\$ 215,487,000	\$ 206,117,000	\$ 208,678,000	\$ 173,548,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**

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 the 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 the employers pursuant to SB90.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2021

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>
Contractually required contribution	\$ 7,881,146		\$ 10,950,220	\$ 12,553,571	\$ 14,173,377	\$ 15,758,955	\$ 15,759,182
Contributions in relation to the contractually required contribution	<u>(7,881,146)</u>	<u>(9,005,903)</u>	<u>(10,950,220)</u>	<u>(12,553,571)</u>	<u>(14,173,377)</u>	<u>(15,758,955)</u>	<u>15,759,182</u>
District's covered payroll	\$ 66,954,000	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000	\$ 76,131,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2021

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule: The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of 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.

B - Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the District's Total 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. The District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's Total OPEB Liability.

C - 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.

D – 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.

E – Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

F - Changes of Assumptions: The discount rate used to calculate the District's OPEB liability was 3.13 and 2.45 percent in the June 30, 2019 and 2020 actuarial reports, respectively.

The discount rate for Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2021

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund	Total
ASSETS										
Cash and investments:										
Cash in County Treasury	\$ -	\$ 1,300,894	\$ 1,586,130	\$ 3,788,041	\$ 979,927	\$ 1,891,521	\$ 4,367,464	\$ 1,962	\$ 58,994	\$ 13,974,933
Cash in revolving fund	-	-	-	-	1,192	-	-	-	-	1,192
Cash on hand and in banks	1,920,239	-	-	-	252	-	-	-	-	1,920,491
Receivables	-	126,557	809,825	1,413,181	1,621,371	5,882	225,199	391	222	4,202,628
Due from other funds	-	161,936	-	9,353	22,539	-	-	-	-	193,828
Stores inventory	-	-	-	-	301,756	-	-	-	-	301,756
Total assets	\$ 1,920,239	\$ 1,589,387	\$ 2,395,955	\$ 5,210,575	\$ 2,927,037	\$ 1,897,403	\$ 4,592,663	\$ 2,353	\$ 59,216	\$ 20,594,828
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	-	62,571	48,184	144,744	114,107	264,047	-	-	-	633,653
Unearned revenue	-	-	-	263,213	-	-	-	-	-	263,213
Due to other funds	-	30,643	59,284	517,391	3,838	1,875	-	-	59,216	672,247
Total liabilities	-	93,214	107,468	925,348	117,945	265,922	-	-	59,216	1,569,113
Fund balances:										
Nonspendable	-	-	-	-	302,948	-	-	-	-	302,948
Restricted	1,920,239	1,496,173	2,288,487	4,285,227	2,506,144	1,631,481	4,592,663	2,353	-	18,722,767
Total fund balance	1,920,239	1,496,173	2,288,487	4,285,227	2,809,092	1,631,481	4,592,663	2,353	-	19,025,715
Total liabilities and fund balances	\$ 1,920,239	\$ 1,589,387	\$ 2,395,955	\$ 5,210,575	\$ 2,927,037	\$ 1,897,403	\$ 4,592,663	\$ 2,353	\$ 59,216	\$ 20,594,828

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2021

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund	Total
Revenues:										
Local Control Funding Formula	\$ -	\$ 2,814,958	\$ -	\$ -	\$ 5,970,990	-	-	-	-	\$ 2,814,958
Federal sources	-	23,738	401,548	13,908,161	-	-	-	-	-	20,304,437
Other state sources	-	463,537	3,067,458	4,001,043	487,212	1,090	-	3,141,743	-	11,162,083
Other local sources	374,230	12,573	64,835	2,079,553	219,596	13,893	3,662,628	1,871	697	6,429,876
Total revenues	374,230	3,314,806	3,533,841	19,988,757	6,677,798	14,983	3,662,628	3,143,614	697	40,711,354
Expenditures:										
Current:										
Certificated salaries	-	1,487,704	906,001	8,052,199	-	-	-	-	-	10,445,904
Classified salaries	-	283,061	262,631	4,002,393	4,393,339	15,381	-	-	56,349	9,013,154
Employee benefits	-	841,338	525,848	7,177,560	2,973,048	4,645	-	-	31,379	11,553,818
Books and supplies	111,958	65,657	145,665	922,608	3,028,228	192,920	-	-	-	4,467,036
Contract services and operating expenditures	321,437	225,220	988,935	234,609	602,111	95,377	34,630	-	59,216	2,561,535
Capital outlay	-	-	-	-	-	1,298,312	-	-	-	1,298,312
Total expenditures	433,395	2,902,980	2,829,080	20,389,369	10,996,726	1,606,635	34,630	-	146,944	39,339,759
(Deficiency) excess of revenues (under) over expenditures	(59,165)	411,826	704,761	(400,612)	(4,318,928)	(1,591,652)	3,627,998	3,143,614	(146,247)	1,371,595
Other financing sources (uses):										
Transfers in	-	-	-	2,915,000	3,500,000	2,000,000	-	-	-	8,415,000
Transfers out	-	(233,590)	(149,584)	(787,835)	(374,867)	-	-	(3,141,743)	-	(4,687,619)
Total other financing sources (uses)	-	(233,590)	(149,584)	2,127,165	3,125,133	2,000,000	-	(3,141,743)	-	3,727,381
Net change in fund balances	(59,165)	178,236	555,177	1,726,553	(1,193,795)	408,348	3,627,998	1,871	(146,247)	5,098,976
Fund balance, July 1, 2020	-	1,317,937	1,733,310	2,558,674	4,002,887	1,223,133	964,665	482	146,247	11,947,335
Cummulative effect of GASB 84 implementation	1,979,404	-	-	-	-	-	-	-	-	1,979,404
Fund balance, July 1, 2020, as restated	1,979,404	1,317,937	1,733,310	2,558,674	4,002,887	1,223,133	964,665	482	146,247	13,926,739
Fund balance, June 30, 2021	\$ 1,920,239	\$ 1,496,173	\$ 2,288,487	\$ 4,285,227	\$ 2,809,092	\$ 1,631,481	\$ 4,592,663	\$ 2,353	\$ -	\$ 19,025,715

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
BUILDING FUNDS
June 30, 2021

	Building Fund <u>21</u>	Measure S Building Fund <u>22</u>	Measure J Building Fund <u>23</u>	Measure N Building Fund <u>24</u>	Measure P Building Fund <u>26</u>	Total Building Fund
ASSETS						
Cash and investments:						
Cash in County Treasury	\$ 5,322,178	\$ 216,284	\$ 3,554,060	\$ 20,842,954	\$ 20,049,889	\$ 49,985,365
Cash with Fiscal Agent	-	-	1,863	14,935,837	105,906,602	120,844,302
Receivables	66,495	587	15,957	34,934	37,969	155,942
Due from other funds	108,480	-	3,296,116	60,689	10,843	3,476,128
Total assets	\$ 5,497,153	\$ 216,871	\$ 6,867,996	\$ 35,874,414	\$ 126,005,303	\$ 174,461,737
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 74,492	\$ -	\$ 82,994	\$ 5,093,981	\$ 9,971,604	\$ 15,223,071
Due to other funds	100,694	-	-	-	-	100,694
Total liabilities	175,186	-	82,994	5,093,981	9,971,604	15,323,765
Fund balances:						
Restricted	5,321,967	216,871	6,785,002	30,780,433	116,033,699	159,137,972
Total fund balances	5,321,967	216,871	6,785,002	30,780,433	116,033,699	159,137,972
Total liabilities and fund balances	\$ 5,497,153	\$ 216,871	\$ 6,867,996	\$ 35,874,414	\$ 126,005,303	\$ 174,461,737

**SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES
BUILDING FUND**
For the Year Ended June 30, 2021

	Building Fund <u>21</u>	Measure S Building Fund <u>22</u>	Measure J Building Fund <u>23</u>	Measure N Building Fund <u>24</u>	Measure P Building Fund <u>26</u>	Total Building Fund
Revenues:						
Other state sources	\$ 8,612	\$ -	\$ -	\$ -	\$ -	\$ 8,612
Other local sources	1,919,406	1,460	45,401	172,088	1,407,409	3,545,764
Total revenues	1,928,018	1,460	45,401	172,088	1,407,409	3,554,376
Expenditures:						
Current:						
Classified salaries	63,405	-	42,587	264,127	871,408	1,241,527
Employee benefits	37,608	-	15,974	123,689	437,541	614,812
Books and supplies	53,232	-	78,366	12,443	61,425	205,466
Contract services and operating expenditures	1,780,551	11,707	29,613	190,314	1,321,752	3,333,937
Capital outlay	271,176	-	6,141,380	44,902,195	71,095,296	122,410,047
Total expenditures	2,205,972	11,707	6,307,920	45,492,768	73,787,422	127,805,789
Deficiency of revenues under expenditures	(277,954)	(10,247)	(6,262,519)	(45,320,680)	(72,380,013)	(124,251,413)
Other financing sources (uses):						
Transfers in	529,321	-	1,584,758	1,556,985	366,748	4,037,812
Proceeds from issuance of debt	-	-	-	30,000,000	150,000,000	180,000,000
Premiums on issuance of debt	-	-	-	102,000	510,000	612,000
Total other financing sources (uses)	529,321	-	1,584,758	31,658,985	150,876,748	184,649,812
Net change in fund balances	251,367	(10,247)	(4,677,761)	(13,661,695)	78,496,735	60,398,399
Fund balance, July 1, 2020	5,070,600	227,118	11,462,763	44,442,128	37,536,964	98,739,573
Fund balance, June 30, 2021	\$ 5,321,967	\$ 216,871	\$ 6,785,002	\$ 30,780,433	\$ 116,033,699	\$ 159,137,972

SAN JUAN UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2021

San Juan Unified School District, a political subdivision of the State of California, was established on July 1, 1960. San Juan Unified School District operates 2 preschool centers, 33 elementary schools, 8 K- 8 grade schools, 8 middle schools, 9 high schools, 3 alternative learning centers, 2 adult education schools, 3 special education schools and 1 charter school. All of the District's schools are located in Sacramento County. There have been no changes in the District's boundaries as of June 30, 2021.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Paula Villescaz	President	December 2024
Michael Mckibbin, Ed.D	Vice President	December 2022
Zima Creason	Clerk	December 2022
Pam Costa	Member	December 2024
Saul Hernandez	Member	December 2024

ADMINISTRATION

Kent Kern
Superintendent of Schools

Melissa Bassanelli
Deputy Superintendent, Schools and Student Support

Kent Stephens
Deputy Superintendent

Linda C.T. Simlick, J.D.
General Counsel

Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services

Frank Camarda
Assistant Superintendent, Operations, Facilities and Transportation

Paul Oropallo
Assistant Superintendent, Human Resources

Jim Shoemake
Assistant Superintendent, Schools and Labor Relations

Trent Allen, APR
Senior Director, Community Relations

Kristan Schnepp
Senior Director, Professional Learning and Innovation

Peter Skibitzki
Senior Director, Technology

Amberlee Townsend-Snider
Senior Director, Elementary Education

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2021

<u>Grade Level</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
District:		
Kindergarten	180	In Compliance
Grade 1	180	In Compliance
Grade 2	180	In Compliance
Grade 3	180	In Compliance
Grade 4	180	In Compliance
Grade 5	180	In Compliance
Grade 6	180	In Compliance
Grade 7	180	In Compliance
Grade 8	180	In Compliance
Grade 9	180	In Compliance
Grade 10	180	In Compliance
Grade 11	180	In Compliance
Grade 12	180	In Compliance

See accompanying notes to supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Vocational Programs:		
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	\$ 420,685
84.048	Carl D. Perkins Career and Technical Education: Adult Section 132	14893	<u>7,181</u>
	Subtotal Vocational Program		<u>427,866</u>
	Special Education IDEA Cluster:		
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	7,086,920
84.027	Special Education: IDEA Local Assistance, Part B,		
84.027	Special Education: IDEA Local Assistance, Part B, Section 611, Private School ISPs	10115	226,263
84.027A	Special Education: IDEA Mental Health ADA, Part B, Section 611	15197	590,405
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Ages 3-4-5)	13430	359,318
84.173A	Special Education: IDEA Part B, Section 619, Preschool Staff Development	13431	2,688
84.173A	Special Education: Alternative Dispute Resolution Part B, Section 611	13007	<u>16,709</u>
	Subtotal Special Education IDEA Cluster		<u>8,282,303</u>
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education & ELA	14508	286,930
84.002	Adult Education: Adult Secondary Education	13978	97,976
84.002A	Adult Education: English Literacy & Civics Education	14109	<u>9,461</u>
	Subtotal Adult Education Programs		<u>394,367</u>
	ESEA Title III Programs:		
84.365	ESEA: Title III, Immigrant Ed Program	15146	328,087
84.365	ESEA (ESSA) : Title III, English Learner Student Program	14346	<u>746,814</u>
	Subtotal ESEA Title III Programs		<u>1,074,901</u>
	Title I Grants to Local Education Agencies:		
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	12,677,317
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	<u>607,678</u>
	Subtotal Title I Grants to Local Education Agencies		<u>13,284,995</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2021

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education (Continued)</u>			
	COVID-19: Education Stabilization Fund (ESF) Programs:		
84.425	COVID-19 - Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	15535	\$ 344,854
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	15536	10,340,906
84.425H	COVID-19 - Elementary and Secondary School Relief II (ESSER II) Fund	15547	7,278,518
84.425C	COVID-19 - Governor's Emergency Education Relief Fund: Learning Loss Mitigation	15517	<u>2,276,846</u>
	Subtotal COVID-19: Education Stabilization Fund (ESF) Programs		<u>20,241,124</u>
84.181	Special Ed: IDEA Early Intervention Grants, Part C	23761	162,284
84.126	Department of Rehabilitation: Workability II, Transitions Partnership	10006	66,507
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	345,968
84.060	Indian Education	10011	32,239
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	1,290,620
84.196	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B Mckinney-Vento Act	14332	201,786
84.424	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	15396	<u>952,253</u>
	Total U.S. Department of Education		<u>46,757,213</u>
<u>U.S. Department of Health and Human Services</u>			
<u>Passed through California Department of Education</u>			
93.243	Advancing Wellness & Resilience in Education (NITT-AWARE) Program	15520	37,466
93.600	Head Start	10016	9,545,901
93.778	Medi-Cal Billing Option - Medicaid Cluster	10013	1,064,781
93.596	Child Dev: Federal General Child Care and Dev (CCTR); Family Child Care Home (CFCC)	13609	3,992,875
93.079	Strategy-1 School Based Surveillance	N/A	<u>500</u>
	Total U.S. Department of Health and Human Services		<u>14,641,523</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2021

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Agriculture - Passed through California</u>			
<u>Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nutrition: School Programs - Child Nutrition Cluster	13396	\$ 5,620,759
10.579	Child Nutrition: NSLP Equipment Assistance Grants	14906	5,377
	Subtotal Child Nutrition Cluster		<u>5,626,136</u>
10.558	Child Nutrition: CACFP Claims - Centers and Family Day Care	13393	79,076
	Total U.S. Department of Agriculture		<u>5,705,212</u>
<u>U.S. Department of Treasury - Passed through California</u>			
<u>Department of Education</u>			
21.019	Coronavirus Relief Fund: Learning Loss Mitigation - COVID-19	25516	<u>15,313,700</u>
	Total U.S. Department of Treasury		<u>15,313,700</u>

U.S. Department of Justice

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

There were no adjustments proposed to any funds of the District.

See accompanying notes to supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2021
(UNAUDITED)**

	(Budgeted)			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 497,089,694	\$ 539,135,974	\$ 482,828,562	\$ 495,524,536
Expenditures	538,734,374	482,781,853	473,848,073	487,870,067
Other uses and transfers out	11,697,521	21,988,468	13,503,135	2,333,791
Total outgo	<u>550,431,895</u>	<u>504,770,321</u>	<u>487,351,208</u>	<u>490,203,858</u>
Change in fund balance	\$ (53,342,201)	\$ 34,365,653	\$ (4,522,646)	\$ 5,320,678
Ending fund balance	<u>\$ 59,349,885</u>	<u>\$ 112,692,086</u>	<u>\$ 78,326,433</u>	<u>\$ 82,849,079</u>
Restricted fund balance	<u>\$ 25,105,165</u>	<u>\$ 42,599,025</u>	<u>\$ 31,815,462</u>	<u>\$ 37,213,233</u>
Assigned fund balance	<u>\$ 14,426,808</u>	<u>\$ 16,989,416</u>	<u>\$ 5,242,412</u>	<u>\$ 7,725,454</u>
Available reserves	<u>\$ 19,817,912</u>	<u>\$ 52,478,431</u>	<u>\$ 40,753,182</u>	<u>\$ 37,087,727</u>
Designated for economic uncertainties	<u>\$ 11,010,000</u>	<u>\$ 10,071,000</u>	<u>\$ 9,725,000</u>	<u>\$ 9,400,000</u>
Undesignated fund balance	<u>\$ 8,807,912</u>	<u>\$ 42,407,431</u>	<u>\$ 31,028,182</u>	<u>\$ 27,687,727</u>
Available reserves as percentages of total outgo	<u>3.51%</u>	<u>10.40%</u>	<u>8.36%</u>	<u>7.57%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$ 1,357,891,403</u>	<u>\$ 1,431,282,666</u>	<u>\$ 1,286,632,003</u>	<u>\$ 1,383,559,468</u>
Average daily attendance at P-2 excluding charters	<u>37,199</u>	<u>37,437</u>	<u>37,437</u>	<u>37,694</u>

The General Fund fund balance has increased by \$35,163,685 over the past three years. The fiscal year 2021-2022 budget projects a decrease of \$53,342,201. For a district this size, the State of California recommends available reserves of at least 2 percent of total General Fund expenditures, transfers out, and other uses be maintained. For the year ended June 30, 2021, the District has met this requirement.

The District has incurred operating surpluses in two of the past three years and anticipates an operating deficit in fiscal year 2021-2022.

Total long-term liabilities have increased by \$47,723,198 over the past two years.

Average daily attendance has decreased by 257 over the past two years. There is an anticipated decrease of 238 ADA (excluding charter) projected for the 2021-2022 fiscal year.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2021

Charter Schools Chartered by District

Included in District
Financial Statements, or
Separate Report

0275 Choices Charter School	Included in District Financial Statements as agency's Charter Schools Special Revenue Fund.
0248 Visions in Education	Separate Report
1554 Aspire Alexander Twilight College Preparatory Academy	Separate Report
1555 Aspire Alexander Twilight Secondary Academy	Separate Report
0776 California Montessori Project - San Juan Campus	Separate Report
1563 Gateway International	Separate Report
1728 Golden Valley Orchard	Separate Report
0946 Golden Valley River	Separate Report
0217 Options for Youth - San Juan	Separate Report

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - RESTRICTED AND UNRESTRICTED
GENERAL FUND
For the Year Ended June 30, 2021

	Restricted			Unrestricted			Total		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Local control funding formula:									
State apportionment	-	-	-	271,708,185	244,904,285	(26,803,900)	271,708,185	244,904,285	(26,803,900)
Local sources	2,031,615	2,061,615	30,000	92,620,398	120,567,549	27,947,151	94,652,013	122,629,164	27,977,151
Total LCFF	<u>2,031,615</u>	<u>2,061,615</u>	<u>30,000</u>	<u>364,328,583</u>	<u>365,471,834</u>	<u>1,143,251</u>	<u>366,360,198</u>	<u>367,533,449</u>	<u>1,173,251</u>
Federal sources	128,733,643	67,823,315	(60,910,328)	(7,868,984)	500	7,869,484	120,864,659	67,823,815	(53,040,844)
Other state sources	104,975,527	88,647,135	(16,328,392)	7,026,845	8,208,339	1,181,494	112,002,372	96,855,474	(15,146,898)
Other local sources	4,511,410	3,887,516	(623,894)	1,312,053	1,712,445	400,392	5,823,463	5,599,961	(223,502)
Total revenues	<u>240,252,195</u>	<u>162,419,581</u>	<u>(77,832,614)</u>	<u>364,798,497</u>	<u>375,393,118</u>	<u>10,594,621</u>	<u>605,050,692</u>	<u>537,812,699</u>	<u>(67,237,993)</u>
Expenditures:									
Current:									
Certificated salaries	56,961,309	55,547,356	1,413,953	159,735,895	156,364,264	3,371,631	216,697,204	211,911,620	4,785,584
Classified salaries	29,127,053	27,688,032	1,439,021	39,867,664	38,513,803	1,353,861	68,994,717	66,201,835	2,792,882
Employee benefits	60,380,266	57,348,541	3,031,725	85,215,516	84,616,693	598,823	145,595,782	141,965,234	3,630,548
Books and supplies	57,311,116	30,863,693	26,447,423	6,462,348	4,854,403	1,607,945	63,773,464	35,718,096	28,055,368
Contract services and operating expenditures	16,587,138	8,738,847	7,848,291	20,032,591	16,457,429	3,575,162	36,619,729	25,196,276	11,423,453
Other outgo	7,108,951	6,139,024	969,927	(7,488,890)	(5,318,802)	(2,170,088)	(379,939)	820,222	(1,200,161)
Capital outlay	<u>743,155</u>	<u>650,986</u>	<u>92,169</u>	<u>195,593</u>	<u>17,761</u>	<u>177,832</u>	<u>938,748</u>	<u>668,747</u>	<u>270,001</u>
Debt service:									
Principal Retirement	-	-	-	-	275,045	(275,045)	-	275,045	(275,045)
Interest	-	-	-	-	24,778	(24,778)	-	24,778	(24,778)
Total expenditures	<u>228,218,988</u>	<u>186,976,479</u>	<u>41,242,509</u>	<u>304,020,717</u>	<u>295,805,374</u>	<u>8,215,343</u>	<u>532,239,705</u>	<u>482,781,853</u>	<u>49,457,852</u>
(Deficiency) excess of revenues (under) over expenditures	<u>12,033,207</u>	<u>(24,556,898)</u>	<u>(36,590,105)</u>	<u>60,777,780</u>	<u>79,587,744</u>	<u>18,809,964</u>	<u>72,810,987</u>	<u>55,030,846</u>	<u>(17,780,141)</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	1,323,275	1,323,275	-	1,323,275	1,323,275
Transfers out	(8,870,596)	(8,785,596)	(85,000)	(1,601,124)	(13,202,872)	(11,601,748)	(10,471,720)	(21,988,468)	(11,516,748)
Contributions from unrestricted	<u>53,399,297</u>	<u>49,034,612</u>	<u>(4,364,685)</u>	<u>(53,399,297)</u>	<u>(49,034,612)</u>	<u>4,364,685</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources sources (uses)	<u>44,528,701</u>	<u>40,249,016</u>	<u>(4,449,685)</u>	<u>(55,000,421)</u>	<u>(60,914,209)</u>	<u>(5,913,788)</u>	<u>(10,471,720)</u>	<u>(20,665,193)</u>	<u>(10,193,473)</u>
Net change in fund balances	56,561,908	15,692,118	(41,039,790)	5,777,359	18,673,535	12,896,176	62,339,267	34,365,653	(27,973,614)
Fund balance, July 1, 2020	<u>26,964,387</u>	<u>26,964,387</u>	<u>-</u>	<u>51,362,046</u>	<u>51,362,046</u>	<u>-</u>	<u>78,326,433</u>	<u>78,326,433</u>	<u>-</u>
Fund balance, June 30, 2021	<u>\$ 83,526,295</u>	<u>\$ 42,656,505</u>	<u>\$ (41,039,790)</u>	<u>\$ 57,139,405</u>	<u>\$ 70,035,581</u>	<u>\$ 12,896,176</u>	<u>\$ 140,665,700</u>	<u>\$ 112,692,086</u>	<u>\$ (27,973,614)</u>

See accompanying notes to supplementary information.

**SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES
For the Year Ended June 30, 2021**

	<u>First 5/ School Readiness</u>	<u>All Other Programs</u>	<u>Total Child Development Fund</u>
Revenues			
Federal Sources	\$ -	\$ 13,908,161	\$ 13,908,161
Other state sources	-	4,001,043	4,001,043
Other local Sources	<u>378,017</u>	<u>1,701,536</u>	<u>2,079,553</u>
 Total Revenues	 <u>378,017</u>	 <u>19,610,740</u>	 <u>19,988,757</u>
Expenditures:			
Current:			
Certificated salaries	38,599	8,013,600	8,052,199
Classified salaries	156,182	3,846,211	4,002,393
Employee benefits	117,943	7,059,617	7,177,560
Books and supplies	47,479	875,129	922,608
Contract services and operating expenditures	<u>17,814</u>	<u>216,795</u>	<u>234,609</u>
 Total expenditures	 <u>378,017</u>	 <u>20,011,352</u>	 <u>20,389,369</u>
 Deficiency of revenues under expenditures	 -	 <u>(400,612)</u>	 <u>(400,612)</u>
Other financing uses:			
Transfers in	-	2,915,000	2,915,000
Transfers out	-	<u>(787,835)</u>	<u>(787,835)</u>
 Total other financing sources (uses)	 -	 <u>2,127,165</u>	 <u>2,127,165</u>
 Net change in fund balances	 -	 1,726,553	 1,726,553
 Fund balance, July 1, 2020	 -	 <u>2,558,674</u>	 <u>2,558,674</u>
 Fund balance, June 30, 2021	 <u>\$ -</u>	 <u>\$ 4,285,227</u>	 <u>\$ 4,285,227</u>

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES
For the Year Ended June 30, 2021

NOTE 1 - PURPOSE OF SCHEDULES

A - 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.

B - Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of San Juan Unified School 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 under the Uniform Guidance.

C - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the Unaudited Actual Financial Report to the audited financial statements.

D - Schedule of Financial Trends and Analysis - (Unaudited): This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2021-2022 fiscal year, as required by the State Controller's Office. The information on this schedule has been derived from audited information.

E - Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

F - Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - Restricted and Unrestricted - General Fund: This schedule is presented by the District to separate budget variances due to categorical unearned revenue included in restricted fund balance of the General Fund.

G - Schedule of First 5 Revenues and Expenses: This schedule provides revenues and expenses for the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Section 22714 and 44929. For the fiscal year ended June 30, 2021, the District did not adopt such a program.

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

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance with State Laws and Regulations

We have audited San Juan Unified School District's compliance with the types of compliance requirements described in the State of California's *2020-21 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2021.

<u>Description</u>	<u>Procedures Performed</u>
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Yes
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study – Course Based	No, see below
Charter Schools – Attendance	Yes
Charter Schools – Mode of Instruction	Yes
Charter Schools – Nonclassroom-Based Instruction/Independent Study	Yes
Charter Schools – Determination of Funding for Nonclassroom-Based Instruction	Yes
Charter Schools – Charter School Facility Grant Program	No, see below

(Continued)

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

The District did not elect to operate as a District of Choice; therefore, we did not perform any procedures related to District of Choice.

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 receive Charter School Facility Grant funding in the current year; therefore, we did not perform any procedures relating to the Charter School Facility Grant.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on San Juan Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on San Juan Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about San Juan Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of San Juan Unified School District's compliance.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in finding 2021-001 in the accompanying Schedule of Audit Findings and Questioned Costs, San Juan Unified School District did not comply with requirements regarding School Accountability Report Card. Compliance with such requirements is necessary, in our opinion, for San Juan Unified School District to comply with the requirements referred to above.

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2021.

Other Matter

San Juan Unified School District's response to the finding identified in our audit is included in the accompanying Schedule of Audit Findings and Questioned Costs. San Juan Unified School District's response was not subjected to auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2020-21 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

Crowe LLP

Sacramento, California
January 13, 2022

**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**

Audit Committee
San Juan Unified School District
Carmichael, 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 San Juan Unified School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise San Juan Unified School District's basic financial statements, and have issued our report thereon dated January 13, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan Unified School District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan 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 may exist that have not been identified.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Juan 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
January 13, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE FIRST 5
SACRAMENTO COUNTY PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH A PROGRAM-SPECIFIC AUDIT**

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance

We have audited San Juan Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to the First 5 Sacramento County Program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for San Juan Unified School District's First 5 Sacramento County Program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about San Juan Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. However, our audit does not provide a legal determination on San Juan Unified School District's compliance.

Opinion on First 5 Sacramento County Program

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2021.

(Continued)

Report on Internal Control Over Compliance

Management of San Juan Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered San Juan Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on its First 5 Sacramento County Program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the First 5 Sacramento County Program and to test and report on internal control over compliance in accordance with the First 5 Sacramento County Program Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of San Juan Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the First 5 Sacramento County Program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 the First 5 Sacramento County 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 the First 5 Sacramento County Program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of First 5 Sacramento County Program Guidelines. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
January 13, 2022

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

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance for Each Major Federal Program

We have audited San Juan Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of San Juan Unified School District's major federal programs for the year ended June 30, 2021. San Juan 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.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, San Juan Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

(Continued)

Report on Internal Control Over Compliance

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

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

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

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

Crowe LLP

Crowe LLP

Sacramento, California
January 13, 2022

FINDINGS AND RECOMMENDATIONS

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

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 No

Significant deficiency(ies) identified not considered to be material weakness(es)? _____ Yes None reported

Noncompliance material to financial statements noted?

_____ Yes No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ Yes No

Significant deficiency(ies) identified not considered to be material weakness(es)? _____ Yes None reported

Type of auditors' 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 No

Identification of major programs:

AL Numbers

Name of Federal Program or Cluster

84.027,84.027A,84.173,84.173A
84.425,84.425C,84.425D,84.425H
93.600
21.019

Special Education IDEA Cluster
COVID-19: Education Stabilization Fund (ESF) Programs
Head Start
COVID-19: Coronavirus Relief Fund: Learning Loss Mitigation

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 2,475,579

Auditee qualified as low-risk auditee?

Yes _____ No

STATE AWARDS

Type of auditors' report issued on compliance for state programs:

Qualified

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2021-001 DEFICIENCY – SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria

Education Code Section 33126(b)(8) states that the school accountability report card shall include, but is not limited to, assessment of the following school conditions: (8) Safety, cleanliness, and adequacy of school facilities, including any needed maintenance to ensure good repair as specified in Section 17014, Section 17032.5, subdivision (a) of Section 17070.75, and subdivision (b) of Section 17089.

Condition

For three school sites, facility condition attributes as identified on the school accountability report card were not consistent with the information on the Facility Inspection Tool (FIT).

Effect

The District is not in compliance with Education Code 33126(b)(8) due to the inconsistency noted.

Cause

The errors were the result of clerical errors in the preparation of the school accountability report cards.

Fiscal Impact

Not determinable.

Recommendation

The District should ensure the school accountability report cards are completed appropriately based on the information of the most recent Facility Inspection Tool, and the quarterly Williams complaint procedures and reporting.

Views of Responsible Officials

The District will work with staff that have oversight of the SARC to ensure accuracy in the future.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

SAN JUAN UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2021

No matters were reported in prior year.

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I-3

MEETING DATE: 01/25/2022

SUBJECT: Redistricting Trustee Map Boundaries

CHECK ONE:
For Discussion:
For Action:
Report:
Workshop:
Recognition:
Emergency Action:

DEPARTMENT: Legal Services

ACTION REQUESTED:

The superintendent is recommending that the board hold a public hearing to receive community input regarding revised map options, and to provide input and guidance to the demographer on map options based on the 2020 census data.

RATIONALE/BACKGROUND:

On July 27, 2021, the board selected preferred trustee districts. The map selected used 2010 census data because the 2020 data had yet to be published. The 2020 census data was validated by the California Department of Finance and finalized on September 27, 2021. Based on the 2020 census data, updated maps may need to be drawn with new boundaries based on the 2020 census data in order to maintain compliance with the law.

Two updated maps were created and presented at December 14, 2021, board meeting. In addition, the district held two online community forums on January 5 and 6, 2022, to share the two proposed maps and receive input from the community.

ATTACHMENT(S):

A: Presentation

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 11/02/2021, 12/06/2021, 1/18/2022

Board of Education: 11/16/2021, 12/14/2021

FISCAL IMPACT:

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only On-going

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Linda C. T. Simlick, General Counsel *LTS*

APPROVED BY: Kent Kern, Superintendent of Schools *KK*

COMMUNICATION AND FEEDBACK RELATED TO TRUSTEE AREA CHANGES

San Juan Unified School District
Board of Education
January 25, 2022



1

COMMUNITY OUTREACH EFFORTS

- Updated the District website (www.sanjuan.edu/elections)
 - Available in multiple languages
- Posted web stories on District website, pushed to school site websites
 - 11/17/21, 12/3/21, 12/7/21, 12/15/21, 12/16/21
- Included articles in the San Juan Scene monthly e-newsletter
 - 12/7/21 and 1/4/22 issues
- Sent mass notification messages to families (phone and email)
 - 1/3/22 and 1/5/22
- Sent media release to 14 local media outlets
 - 12/8/21 and 1/3/22
- Emailed community partner list
 - 12/8/21



2



COMMUNITY OUTREACH EFFORTS

- Posted on social media sites, including Facebook, Twitter, and Instagram
 - Posts published on: 11/17/21, 12/3/21, 12/7/21, 12/15/21, 12/16/21, 1/5/22
 - Average Facebook reach: 3067 people
 - Average Twitter impressions: 252 users
 - Average Instagram reach: 625 accounts
- Ran advertising on Facebook
 - 12/20/21 to 1/5/2022
 - Reached 6,691 individuals and resulted in 359 clicks to the website



3

COMMUNITY OUTREACH EFFORTS

- Community Meetings
 - Held community meetings on 1/5 and 1/6 via Zoom
 - ~25 attendees on 1/5
 - ~12 attendees on 1/6
- Online Form
 - 32 comments received in total
 - Parents/Guardians left the most comments



4

FEEDBACK

- Community Meetings
 - Happy with both map options
 - Preferred Scenario I
 - Many had questions related to the process
- Online Form
 - Most prevalent comments were concerns related to perceived home school changes based on new Trustee areas



RESPONSES BASED ON FEEDBACK

- Improve and amplify messaging that maps do not affect school locations, attendance boundaries or open enrollment
 - Added an FAQ subpage addressing this issue and others
- Edited feedback form to require a response to the prompt "Please share your feedback related to the redistricting process and the proposed maps"



Questions?

7



**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I-4

MEETING DATE: 01/25/2022

SUBJECT: COVID-19 Update

CHECK ONE:

- | | |
|-------------------|-------------------------------------|
| For Discussion: | <input checked="" type="checkbox"/> |
| For Action: | <input type="checkbox"/> |
| Report: | <input type="checkbox"/> |
| Workshop: | <input type="checkbox"/> |
| Recognition: | <input type="checkbox"/> |
| Emergency Action: | <input type="checkbox"/> |

DEPARTMENT: Administration

ACTION REQUESTED:

The superintendent and staff will update the board on the latest conditions related to the COVID-19 pandemic and its impacts on the district.

RATIONALE/BACKGROUND:

Due to the ever-changing guidance and conditions, staff will be providing regular updates to the board.

ATTACHMENT(S):

N/A

PREVIOUS STAFF/BOARD ACTION:

Board of Education: 06/22/21, 06/08/21, 05/25/21, 05/11/21, 04/23/21, 04/13/21 (COVID-19 Update)
Board of Education: 03/23/21 (COVID-19 staff report)
Board of Education: 03/09/21 (Returning to In-Person Learning Update)
Board of Education: 02/23/21 (COVID-19 Update)
Board of Education: 02/09/21 (Learning Status Update)
Board of Education: 11/17/20 (Special Education Update)
Board of Education: 10/27/20 (Independent Study/TK-8 Homeschool Update)
Board of Education: 10/13/20 (Learning Model Continuum Update)
Board of Education: 09/22/20 (Summary of Professional Learning Opportunities; Instructional Materials Adoption; Learning Continuity and Attendance Plan)
Board of Education: 09/08/20 (Learning Continuity and Attendance Plan)
Board of Education: 08/25/20 (Start of School)
Board of Education: 08/11/20 (Preparing for Start of School Update)
Board of Education, Special Meeting: 07/16/20 (Providing a Continuum of Safe Instructional Choices to Support Student Learning)
Board of Education: 06/09/20 (COVID-19 Operations Update)
Board of Education: 04/14/20 (COVID-19 Update)

FISCAL IMPACT:

N/A

PREPARED BY: Kent Kern, Superintendent of Schools *KK*

**SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA ITEM: I-5

MEETING DATE: 01/25/2022

SUBJECT: Annual Policy Review

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

DEPARTMENT: Legal Services

ACTION REQUESTED:

The superintendent is recommending that the board discuss and review the following policies. It is recommended that two of these policies be revised.

- BP 3430 Investing and Debt Management (Attachment A—proposed revisions). The county's investment policy, on which the district's board policy is based, is included as Attachment B for the board's review.
- BP 6145 Extracurricular/Cocurricular Activities (Attachment C)
- BP 6020 Parent Involvement (Attachment D)
- BP 5116.1 Intradistrict Open Enrollment (Attachment E – proposed revisions)

Action anticipated: February 15, 2022

RATIONALE/BACKGROUND:

Board Bylaw 9311, in accordance with state and local law, requires an annual review of certain board policies.

- Government Code section 53646 recommends an annual review of the district's investing policy (BP 3430, last updated by the board on February 9, 2021). To do so necessitates a review of Sacramento County's investment policy (on which the district's board policy is based).
- Title 20 United States Code section 6318 requires an annual review of the district's parental involvement policy (BP 6020, last updated by the board on February 9, 2021).
- Education Code section 35160.5 requires that the Board of Education annually review policies pertaining to student participation in extracurricular/cocurricular activities (BP 6145, last updated by the board on February 9, 2021) and open enrollment (BP 5116.1, last updated by the board on February 9, 2021).

Staff has reviewed these board policies and is recommending revisions to BP 3430 Investing and Debt Management and BP 5116.1 Intradistrict Open Enrollment.

ATTACHMENT(S):

- Attachment A/B: BP 3430 – Investing and Debt Management
Attachment C: BP 6145 – Extracurricular/Cocurricular Activities
Attachment D: BP 6020 – Parent Involvement
Attachment E: BP 5116.1 – Intradistrict Open Enrollment

BOARD COMMITTEE ACTION/COMMENT:

N/A

PREVIOUS STAFF/BOARD ACTION:

Superintendent's Cabinet: 01/18/2022

FISCAL IMPACT:

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only Ongoing

LCAP/STRATEGIC PLAN:

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

PREPARED BY: Linda C. T. Simlick, General Counsel

LCTS
JK

APPROVED BY: Kent Kern, Superintendent of Schools

Board Policy Manual
San Juan Unified School District

Printed: 09/29/2021 02:15 PM

Policy 3430: Investing

Original Adopted Date: 06/09/1992 | Last Revised Date: 02/09/2021 | Last Reviewed Date: 02/09/2021

Status:
ADOPTED

Investing

The superintendent or designee may invest as permitted by law all or part of the special reserve fund of the district or any surplus monies not required for the immediate necessities of the district. Such investments must be made with care, skill, prudence and diligence. (Education Code section 41015; Government Code sections 16430, 53601, 53609, 53635)

The Governing Board recognizes that the district's chief fiscal officer has fiduciary responsibility for any funds invested outside the county treasury and is subject to prudent investor standards for investment decisions. As such, the chief fiscal officer shall act with care, skill, prudence, and diligence under the prevailing circumstances, including but not limited to the general economic conditions and the anticipated needs of the district. The investment objectives shall be to first safeguard the principal of the funds, then to meet the district's liquidity needs and, third, to achieve a return on the funds. (Government Code sections 53600.3, 53600.5) County treasury investment reports shall be shared with the board quarterly. Reports of funds invested outside the county treasury shall be provided to the board monthly.

The board recognizes the importance of overseeing investments made with district funds, including investments by the county treasurer. The superintendent or designee shall maintain ongoing communication with any county committee established for the purpose of overseeing county investments. In addition, the superintendent or designee shall keep the board informed about county policies that guide the investment of these funds.

The superintendent or designee may annually provide to the board and any oversight committee a statement of the district's investment policy which the board shall consider at a public meeting. Any changes in the policy shall also be considered by the board at a public meeting. In accordance with law and administrative regulations, the superintendent or designee may also provide the board quarterly reports with specified components, including a statement of how the district portfolio compares with the district's investment policy. (Government Code section 53646)

Debt Management

This debt policy sets forth a set of comprehensive guidelines for short-term and long-term debt. It is the objective of this policy to incorporate the new Local Debt Policy requirements of Government Code section 8855(i) into the district's previously existing policy.

The district's capital planning goals and objectives (Government Code section 8855(i)(1)(D)) are as follows:

1. The district shall obtain financing only when necessary or desirable as determined by the Board of Education.
2. The district will identify the appropriate timing and amount of debt or other financing needs as required.
3. The district will pursue efficient debt issuance strategies, and strategies and obtain favorable interest rates and other costs in issuing the debt.

The superintendent or designee, chief financial officer, and director of accounting will have the primary responsibility for developing financing recommendations and ensuring the implementation of this debt policy. The responsibilities include:

1. Reviewing the district's capital improvement program and consider the need for financing to maintain the progress on the capital improvement program.

2. Developing a Request for Proposal (RFP) that will be used in the selection of bond counsel, financial advisor and/or underwriter if necessary.
3. Selecting the financing participants for each debt issue, ensuring the debt issue is integrated with the district's overall financing program, approving the structure of each debt issue, and reviewing and approving all documentation for each issue.
4. Overseeing the preparation of the information for the official statement for debt issues.
5. Meeting as necessary in preparation for a financing or to review changes in state or federal laws or regulations.
6. Preparing all information for the bond rating agencies and making presentations as necessary.
7. Administering post debt issuance responsibilities, including the investment and expenditure of the debt proceeds, compliance with annual reporting requirements, and taking steps to help ensure that debt payments are made on time.
8. Ensuring that the arbitrage requirements are monitored and that the appropriate reports are filed with the federal government.
9. Implementing and managing internal control procedures to ensure that the proceeds of proposed debt will be directed to the intended use. (Government Code section 8855(i)(1)(E))

Bond Counsel

The district will seek the legal advice of the bond counsel on questions involving state and federal law on proposed and outstanding debt issuances. Bond counsel will prepare the resolutions, legal documents, and opinions necessary for delivery of a valid debt issuance. The bond counsel will determine the district's compliance with all applicable laws and procedures for issuing debt. At the district's discretion, bond counsel may also serve as disclosure counsel, and prepare the documents traditionally performed in this capacity including delivery of the Official Statement, Bond Purchase Agreement, and Notice of Sale, and Continuing Disclosure Agreement. The bond counsel will perform other services as defined by the contract approved by the district.

Financial Advisor/Underwriter

District staff will seek the advice of a financial advisor and/or underwriter when necessary. The financial advisor will advise on the structuring of the debt obligations that will be issued, inform the district of the options available for each issue, advise the district as to how choices will impact the marketability of the district's obligations, and provide other services as defined by the contract approved by the district.

Use of Short- and Long-Term Debt

The district's debt policy for the use of ~~Short Term~~Short-Term Operating Debt and ~~Long Term~~Long-Term Capital Debt (Government Code section 8855(i)(1)(A)) ~~is~~are provided below.

1. Short-Term Debt

Internal interim financing - In order to defer the issuance of debt obligations, when sufficient non-restricted funds are on hand, consideration will be given to appropriating them to provide interim financing for large construction projects. When the debt obligation is subsequently issued, the non-restricted funds will be repaid.

External interim financing - Expenditures associated with the day-to-day operations of the district will be covered by current revenues. However, because the district does not receive its revenues in equal installments each month and the largest expenditures occur in equal amounts, the district may experience temporary cash shortfalls. To finance these temporary cash shortfalls, the district may incur short-term operating debt, typically, tax and revenue anticipation notes (TRANS). The district will base the amount of the short-term operating debt on cash flow projections for the fiscal year and will comply with applicable federal and state regulations. The district will pledge operating revenues to repay the debt, which will be

repaid in one year or less. The district will minimize the cost of the short-term borrowings to the extent possible and may participate in pooled TRANS to meet this goal.

2. Long-term Capital Debt

Prior to issuing debt, the district will examine the relationship of the debt to be issued with the consideration to its capital improvement plan. (Government Code section 8855(i)(1)(C)~~and~~)It will consider the following factors as part of its evaluation:

- a. The district will not use long-term obligations for operating purposes.
- b. The weighted average maturity will not exceed 120 percent of the remaining expected useful life of the project financed.
- c. The district will structure debt in a manner that maximizes debt proceeds, minimizes interest costs, and allows for future debt issuances. The debt structure will also reflect the financing needs and projected ability to make debt payments through the repayment of the debt issued.
- d. The district will not issue unfunded long-term debt in excess of 3 percent of annual general fund revenues, unless there is a dedicated tax levy, surplus property sale, fixed lease payments from another public agency or redevelopment revenue stream committed to service the debt.

Types of Debt

Described below are the types of debt that may be issued under this debt policy. (Government Code section 8855(i))

(1)(B))

1. General obligation bonds, lease revenue bonds, certificates of participation, lease purchase transactions, land secured financings, and bond, lease or grant anticipation notes that may be issued to finance significant capital improvements. The district will primarily rely on the issuance of general obligation bonds to fund its capital projects. All projects financed by general obligation bonds will be determined by the district's project list approved by the voters, the constraints of applicable law, and district's priorities.

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Whenever the option exists to offer an issue either for competition or negotiation, the superintendent or designee, the chief financial officer, and director of [fiscal services](#)~~accounting~~ will undertake an analysis of the options to aid in the [decision making](#)~~decision-making~~ process.

2. Refundings

The district will consider refunding debt whenever an analysis indicates the potential for present value savings of approximately four percent of the principal being refunded or at least \$200,000. The financial advisor will compute the economic gain or loss on the refunding and the superintendent or designee, the chief financial officer, and director of [fiscal services](#)~~accounting~~ will verify the computation.

3. Capital Leases

Capital leasing is an option for the acquisition of equipment or other assets with a cost of less than \$500,000.

The district will not consider leasing when there are available funds on hand for the acquisition unless the interest expense associated with the lease is less than the interest that can be earned by investing the funds on hand or when other factors such as budget constraints override the economic consideration.

When a lease is arranged with a private sector entity, the district will seek a tax-exempt rate. When a lease is arranged with a government or other tax-exempt entity, the district will try to obtain an explicitly defined taxable rate so that the lease will not be counted in the district's total annual borrowings subject to arbitrage rebate.

The lease agreement will permit the district to refinance the lease at no more than reasonable cost. A lease that can be called at will is preferable to one that can merely be accelerated.

Method of Sale

When feasible and economical, the district may issue bonds either by competitive or negotiated sale. Whenever the option exists to offer an issue either for competition or negotiation, the superintendent or designee, the chief financial officer, and director of [fiscal services/accounting](#) will undertake an analysis of the options to aid in the decision-making process.

District staff may use a private placement by obtaining at least three competitive proposals. In evaluating the proposals, the net present value of the competitive bids will be compared, taking into account how and when the payments are made. If required by statute, the purchase price of equipment will be competitively bid.

Bond Rating

District staff will monitor its credit ratings, and provide all information relevant for the purposes of obtaining, maintaining, and improving its credit ratings.

Arbitrage Liability Management

The district will make every effort to minimize the cost of the arbitrage rebate and yield restriction while strictly complying with the law. The federal arbitrage law is intended to discourage entities from issuing tax exempt obligations unnecessarily. In complying with the spirit of the law, the district will not issue obligations except for identifiable projects with very good prospects of timely initiation. Obligations will be issued as closely in time as feasible to the time contracts are awarded so as to minimize the time the debt proceeds are unspent.

The district's bond counsel and financial advisor will review, in advance, all arbitrage rebate payments and forms sent to the IRS.

adopted: June 9, 1992
revised: May 27, 1997
revised: February 28, 2006
revised: February 27, 2007
revised: January 27, 2009
revised: March 22, 2011
revised: January 28, 2014
revised: January 24, 2017
revised: February 9, 2021
revised: October 12, 2021

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References	Description
Ed. Code 41001	Deposit of money in county treasury
Ed. Code 41002	General fund deposits and exceptions
Ed. Code 41002.5	Deposit of certain funds in insured institutions
Ed. Code 41003	Funds received from rental of real property
Ed. Code 41015	Authorization of and limitation investment of district funds
Ed. Code 41017	Deposit of miscellaneous receipts
Ed. Code 41018	Disposition of money received

Ed. Code 42840-42843	Special reserve fund
Gov. Code 16430	Eligible securities for investment of surplus money
Gov. Code 17581.5	Mandates contingent upon state funding
Gov. Code 27000.3	Fiduciary for deposits in county treasury
Gov. Code 27130-27137	County treasury oversight committees
Gov. Code 53600-53609	Investment of surplus
Gov. Code 53630-53686	Deposit of funds
Gov. Code 53635	Local agency funds; deposit or investment
Gov. Code 53646	Treasurer reports and statements of investment policy
Gov. Code 53852.5	Investment term for funds designated for repayment of notes
Gov. Code 53859.02	Borrowing by local agency
Management Resources	Description
References	
CDIAC Publication	Local Agency Investment Guidelines, 2002, rev. 2004
Website	California Debt and Investment Advisory Commission - https://simbli.eboardsolutions.com/SU/fcZCPxWNlcpluspmohqEYyP0w==
Cross References	Description
1220	Citizen Advisory Committees - https://simbli.eboardsolutions.com/SU/VpmY5dBSFWLE6fitdNcyzQ==
3000	Concepts And Roles - https://simbli.eboardsolutions.com/SU/wWjq8r5yLIFLu64MVMaymQ==
3290	Gifts, Grants And Bequests - https://simbli.eboardsolutions.com/SU/6vcaT7EXplusEpSnslshrKy2FSLA==
3400	Management Of District Assets/Accounts - https://simbli.eboardsolutions.com/SU/slshfMwPpj1bq2bhWSislhVDyWQ==
3460-E(1)	Financial Reports And Accountability - Periodic Financial Reports https://simbli.eboardsolutions.com/SU/L8f1Hm3XBijDJ6rudcAzCA==
9270	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/XnGIZlecqO1I4Rr8R9Ulglg==
9270-E(1)	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/VUT2wKEKlnP3LwJVpfORHQ==



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2022

*Approved by the
Sacramento County Board of Supervisors*

December 7, 2021
Resolution No. 2021-0770

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SACRAMENTO COUNTY
Annual Investment Policy
of the Pooled Investment Fund
CALENDAR YEAR 2022

I. Authority

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

II. Policy Statement

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

III. Standard of Care

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

IV. Investment Objectives

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

A. Safety of Principal

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

B. Liquidity

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

C. Public Trust

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment traders should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

D. Maximum Rate of Return

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) will be used as a performance benchmark. The Pooled Investment Fund quarterly performance benchmark target has been set at or above LAIF's yield. This benchmark was chosen because LAIF's portfolio structure is similar to the Pooled Investment Fund.

V. Pooled Investment Fund Investors

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts and joint powers authorities whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

VI. Implementation

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually at a public meeting.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria

and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VII. Internal Controls

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Oversight

Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

IX. Investment Parameters

A. Investable Funds

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds with maturities beyond one year. These securities will be referred to as the Core Portfolio.

B. Authorized Investments

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment

Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.

C. Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity except for securities issued by, or backed by, the United States government during a period of negative market interest rates.

Prohibited investments shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index.

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch. In addition, domestic banks are limited to those with a Fitch Viability rating of a or better, without regard to modifiers. The Investment Group is granted the authority to specify approved California banks with Fitch Viability ratings of bbb+ but they must have a Support rating of 1. Foreign banks with domestic licensed offices must have a Sovereign rating of AAA from Standard and Poor's, Moody's, or Fitch and a Fitch Viability rating of a or better, without regard to modifiers; however, a foreign bank may have a Fitch Viability rating of bbb+ but they must have a Support rating of 1. Domestic savings banks must have a Fitch Viability rating of a or better, without regard to modifiers, or may have a rating of bbb+ but they must have a Support rating of 1.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	<u>Banks</u> - FDIC Insurance Coverage
	<u>Credit Unions</u> - NCUSIF Insurance Coverage Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.

Maximum Amount	Minimum Requirements											
Over the FDIC- or NCUSI F-insured limit	<p style="text-align: center;"><i>(Any 2 of 3 ratings)</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">S&P:</td> <td style="width: 33%;">A-2</td> <td style="width: 34%; text-align: right;">OR</td> </tr> <tr> <td>Moody's:</td> <td>P-2</td> <td style="text-align: right;">OR</td> </tr> <tr> <td>Fitch:</td> <td>F-2</td> <td style="text-align: right;">OR</td> </tr> </table> <p style="text-align: center;">Collateral is required</p>			S&P:	A-2	OR	Moody's:	P-2	OR	Fitch:	F-2	OR
S&P:	A-2	OR										
Moody's:	P-2	OR										
Fitch:	F-2	OR										

Eligible banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from their federal regulator. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must either have a letter of credit issued by the Federal Home Loan Bank of San Francisco or place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate a commitment to community reinvestment lending and charitable activities comparable to what is required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor's, Moody's, and Fitch.

E. Maximum Maturities

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as U.S. Treasury and Agency obligations, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations	5 years
Washington Supranational Obligations ¹	5 years
Municipal Notes	5 years
Registered State Warrants	5 years

¹ The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit	180 days
CRA Bank Deposit/Certificates of Deposit..	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements	92 days
Medium-Term Corporate Notes	180 days
Collateralized Mortgage Obligations	180 days

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than U.S. Treasury and Agency obligations. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations	100%
Municipal Notes	80%
Registered State Warrants	80%
Bankers Acceptances	40%
Commercial Paper	40%
Washington Supranational Obligations	30%
Negotiable Certificates of Deposit and CRA Deposit/Certificates of Deposit	30%
Repurchase Agreements	30%
Reverse Repurchase Agreements	20%
Medium-Term Corporate Notes	30%
Money Market Mutual Funds	20%
Collateralized Mortgage Obligations	20%
Local Agency Investment Fund (LAIF)	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

Excluding U.S. Treasury and Agency obligations, no more than 10% of the portfolio, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

G. Repurchase Agreements

Under California Government Code section 53601, paragraph 0) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasury and Agency obligations with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be U.S. Treasury and Agency obligations valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions that support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Reports Division of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers that have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

J. Investment Guidelines, Management Style and Strategy

The Investment Group, named by the Director of Finance, shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

K. Approved Lists

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks/ Credit Unions for the Community Reinvestment Act Program.

L. Calculation of Yield and Costs

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the

investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

X. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Board of Supervisors, the Oversight Committee, and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. The report will also be posted on the Department of Finance website. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

XI. Withdrawal Requests for Pooled Fund Investors

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will be at the market value of the Pooled Investment Fund on the date of the withdrawal.

XII. Limits on Honoraria, Gifts, and Gratuities

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply

to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$520 for the period January 1, 2021, to December 31, 2022. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

Appendix A

Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings				
Rating Interpretation	Moody's	S&P	Fitch	Fitch Viability Rating
<i>Best-quality grade</i>	Aaa	AAA	AAA	aaa
<i>High-quality grade</i>	Aa1	AA+	AA+	aa+
	Aa2	AA	AA	aa
	Aa3	AA-	AA-	aa-
<i>Upper Medium Grade</i>	A1	A+	A+	a+
	A2	A	A	a
	A3	A-	A-	a-
<i>Medium Grade</i>	Baa1	BBB+	BBB+	bbb+
	Baa2	BBB	BBB	bbb
	Baa3	BBB-	BBB-	bbb-
<i>Speculative Grade</i>	Ba1	BB+	BB+	bb+
	Ba2	BB	BB	bb
	Ba3	BB-	BB-	bb-
<i>Low Grade</i>	81	B+	B+	b+
	82	B	B	b
	83	8-	8-	b-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC	ccc
<i>In Poor Standing</i>	-	CCC	-	
	-	CCC-	-	
<i>Highly Speculative Default</i>	Ca	CC	CC	cc
	C	-	-	c
<i>Default</i>	-	-	DOD	f
	-	-	DD	f
	-	D	D	f

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

Appendix A

Short Term/ Commercial Paper Investment Grade Ratings

Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3

Fitch Support Ratings

Rating	Interpretation
1	A bank for which there is an extremely high probability of external support. The potential provider of support is very highly rated in its own right and has a very high propensity to support the bank in question. This probability of support indicates a minimum Long-Term Rating floor of 'A-'.
2	A bank for which there is a high probability of external support. The potential provider of support is highly rated in its own right and has a high propensity to provide support to the bank in question. This probability of support indicates a Long-Term Rating floor in the 'BBB' category.
3	A bank for which there is a moderate probability of support because of uncertainties about the ability or propensity of the potential provider of support to do so. This probability of support indicates a Long-Term Rating floor in the 'BB' category.
4	A bank for which there is a limited probability of support because of significant uncertainties about the ability or propensity of any possible provider of support to do so. This probability of support indicates a minimum Long-Term Rating floor of 'B+' or 'B'.
5	A bank for which there is a possibility of external support, but it cannot be relied upon. This may be due to a lack of propensity to provide support or to very weak financial ability to do so. This probability of support indicates a Long-Term Rating floor no higher than 'B-' and in many cases no floor at all.

Policy 6145: Extracurricular And Cocurricular Activities

Status:
ADOPTED

Original Adopted Date: 06/09/1992 | Last Revised Date: 02/09/2021 | Last Reviewed Date: 02/09/2021

(Excluding 9th through 12th Grade Athletics Activities/Interscholastic Competition)

The Governing Board recognizes that extracurricular and cocurricular activities enrich the educational and social development and experiences of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

Perequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. (5 CCR 4925)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

Unless specifically authorized by law, no student shall be charged a fee for their participation in educational activities, including extracurricular and cocurricular activities and materials or equipment related to such activities. (Education Code sections 49010, 49011)

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 through 12 must demonstrate satisfactory educational progress in the previous grading period including but not limited to: (Education Code section 35160.5)

1. Maintenance of a minimum 2.0 grade point average on a 4.0 scale in all enrolled classes
2. Maintenance of minimum progress toward meeting high school graduation requirements

The superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code section 35160.5)

Any decision regarding the eligibility of a homeless student, foster youth, or a child of an active duty military family for extracurricular or cocurricular activities shall be made by the superintendent or designee in accordance with Education Code sections 48850 and 49701.

The superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with board policy and administrative regulation. When appropriate, the superintendent or designee shall notify local law enforcement.

Annual Policy Review

The board shall annually review this policy and the implementing regulations (Education Code section 35160.5).

adopted: June 9, 1992
revised: March 23, 2010
revised: March 22, 2011
revised: January 22, 2013
revised: January 27, 2015
revised: February 11, 2020
revised: February 9, 2021

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

	Description
5 CCR 350	Fees not permitted
5 CCR 4900-4965	Nondiscrimination in elementary and secondary education programs
5 CCR 5531	Supervision of extracurricular activities of pupils
CA Constitution Article 9, Section 5	Common school system - https://simbli.eboardsolutions.com/SU/5LDHgacpLGqiftuxZapslshQg==
Ed. Code 35145	Public meetings
Ed. Code 35160.5	Intradistrict open enrollment
Ed. Code 35179	Interscholastic athletics; associations or consortia
Ed. Code 35181	Governing board authority to set policy on responsibilities of students
Ed. Code 48850	Participation of homeless students and foster youth in extracurricular activities and interscholastic sports
Ed. Code 48930-48938	Student organizations
Ed. Code 49010-49013	Student fees
Ed. Code 49024	Activity Supervisor Clearance Certificate
Ed. Code 49700-49703	Education of children of military families

Federal References

42 USC 2000h-2-2000h-6	Title IX of the Civil Rights Act of 1964
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Management Resources References

California Department of Education Publication	Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 1202, April 24, 2013
California Task Force Report to the Legislature Final	Compact on Educational Opportunity for Military Children: Preliminary Report, March 2009
Commission on Teacher Credentialing Publication	Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), Coded Correspondence 10-11, July 20, 2010
Court Decision	Hartzell v. Connell, (1984) 35 Cal. 3d 899
Website	California Association of Directors of Activities - https://simbli.eboardsolutions.com/SU/uSHY99hpxslshRWydclnB4gpA==

	California Interscholastic Federation -
Website	https://simbli.eboardsolutions.com/SU/QthhhDMKplusJ3akAI8GRP72g==
	Commission on Teacher Credentialing -
Website	https://simbli.eboardsolutions.com/SU/cxWNiqRUulsaq7efc7aH4Q==
	CSBA -
Website	https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==
	California Department of Education -
Website	https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==
Cross References	Description
	Nondiscrimination In District Programs And Activities -
0410	https://simbli.eboardsolutions.com/SU/0rYmC2q6yQQZpRnVplusqDDkw==
	School-Connected Organizations -
1230	https://simbli.eboardsolutions.com/SU/SprGvT4JLyiowaplusmxivSSQ==
	Volunteer Assistance -
1240	https://simbli.eboardsolutions.com/SU/qFyhC51HaVsQFQzFLm0YRw==
	Volunteer Assistance -
1240	https://simbli.eboardsolutions.com/SU/gp4G3BPHWAehbbQHFpaZ5w==
	Uniform Complaint Procedures -
1312.3	https://simbli.eboardsolutions.com/SU/bHklgUHHaYmkGwztWWslsh5kA==
	Uniform Complaint Procedures -
1312.3	https://simbli.eboardsolutions.com/SU/xpzgbMCJXon7uCU56P7ITg==
	Student Activity Funds -
3452	https://simbli.eboardsolutions.com/SU/w1GGiMbgoFRvKCMi9MCDww==
	Student Activity Funds -
3452	https://simbli.eboardsolutions.com/SU/x52k4UvAWQdLwCWyw2Qo6A==
	Environmental Safety -
3514	https://simbli.eboardsolutions.com/SU/cplus4Amby55hkTJL64AgB9w==
	Other Food Sales -
3554	https://simbli.eboardsolutions.com/SU/R2h8v6BAvE7I5aZ4yxmXZw==
	Other Food Sales -
3554	https://simbli.eboardsolutions.com/SU/dtrjzXOTyfN4Yno1mwVwlQ==
	Temporary Athletic Team Coaches -
4127	https://simbli.eboardsolutions.com/SU/tFsIshGeYr4IFkWQMdxapda7Q==
	Temporary Athletic Team Coaches -
4127	https://simbli.eboardsolutions.com/SU/4WsIshjRx5UPBHhsIshDdc3EvLUQ==
	Temporary Athletic Team Coaches -
4227	https://simbli.eboardsolutions.com/SU/jibgSBE1lslshHI1WQeUjAYOA==
	Temporary Athletic Team Coaches -
4227	https://simbli.eboardsolutions.com/SU/dQBCGplusplusB7rrtgX2a0MjTjQ==
	Temporary Athletic Team Coaches -
4327	https://simbli.eboardsolutions.com/SU/NsH9CF0fRmN9i6L7KNcpxA==
	Temporary Athletic Team Coaches -
4327	https://simbli.eboardsolutions.com/SU/2fDbSTiKepluSTjplusRaUGPcyTw==
	Absences And Excuses -
5113	https://simbli.eboardsolutions.com/SU/rgTxSVxmuryHBYd5esIshYWDg==

	Absences And Excuses -
5113	https://simbli.eboardsolutions.com/SU/zcplusNG5PZWvJr4OJghPOe8Q== ≡
5131	Conduct - https://simbli.eboardsolutions.com/SU/kxlhIZLAe9BjlQjn6XIMIA==
	Bus Conduct -
5131.1	https://simbli.eboardsolutions.com/SU/ZAcAA2sgv885slshCnYEuPGUA== Bus Conduct -
5131.1	https://simbli.eboardsolutions.com/SU/b3qPVUlZZ2h7Tslsh2KVqa2ow== Discipline -
5144	https://simbli.eboardsolutions.com/SU/bQUkslshJpBO6o0Smslsh077IHyg== Discipline -
5144	https://simbli.eboardsolutions.com/SU/Wjoj4MaVdQbslshTA3L2OkQRA== ≡
	Suspension And Expulsion/Due Process -
5144.1	https://simbli.eboardsolutions.com/SU/cwPGLauOjFvk55ZTt7n7tw== Suspension And Expulsion/Due Process -
5144.1	https://simbli.eboardsolutions.com/SU/a41kLIPOIz66er7IUzH0hA== Nondiscrimination/Harassment -
5145.3	https://simbli.eboardsolutions.com/SU/e5gjcOplusu7MsnZAUUAA0plusmg== Sexual Harassment -
5145.7	https://simbli.eboardsolutions.com/SU/sj4AaOzURMrry6slsh6YH6PsQ== Sexual Harassment -
5145.7	https://simbli.eboardsolutions.com/SU/7EIRRUGqfJ2Xpbplusk0qn1Q== Parent Involvement -
6020	https://simbli.eboardsolutions.com/SU/Fcg6aXV5RQAvgl0SVkkqLw== Courses Of Study -
6143	https://simbli.eboardsolutions.com/SU/cGlijHpgYAwd5JZV8Lvpw== International Exchange -
6145.6	https://simbli.eboardsolutions.com/SU/POSohPT7VVrFrmmZ4O9d9Q== International Exchange -
6145.6	https://simbli.eboardsolutions.com/SU/GQkaAd7slshcossNS7Cj0gtwA== International Exchange -
6145.6-E(1)	https://simbli.eboardsolutions.com/SU/knfdJY9uKPeo0h6I20hukw== High School Graduation Requirements -
6146.1	https://simbli.eboardsolutions.com/SU/q90qpwtgRNeMhPMyp5kxlg== High School Graduation Requirements -
6146.1	https://simbli.eboardsolutions.com/SU/X4me583m5gX0lw2TnR7auw== High School Graduation Requirements -
6146.1-E(1)	https://simbli.eboardsolutions.com/SU/CZza21YcqgoPf2NA2GcmPg== School-Sponsored Trips -
6153-E(1)	https://simbli.eboardsolutions.com/SU/29szVgV2GQRgGkWivKQBnA== Identification And Education Under Section 504 -
6164.6	https://simbli.eboardsolutions.com/SU/azageV8fvchGVKfm4dy3GA== Identification And Education Under Section 504 -

6164.6

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Policy 6020: Parent Involvement

Status:
ADOPTED

Original Adopted Date: 06/09/1992 | **Last Revised Date:** 02/09/2021 | **Last Reviewed Date:** 02/09/2021

The Governing Board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/guardian involvement in the education of their children contributes greatly to student achievement and a positive school environment. The superintendent or designee shall work with parents/guardians and family members to jointly develop and agree upon policy and strategies to meaningfully involve parents/guardians and family members in district and school activities at all grade levels; advisory, decision-making and advocacy roles, and activities to support learning at school and at home.

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available to them to do so.

The district's local control and accountability plan (LCAP) shall include goals and strategies for parent/guardian involvement and family engagement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. (Education Code sections 42238.02, 52060)

The superintendent or designee shall regularly evaluate and report to the board on the effectiveness of the district's parent/guardians and family engagement efforts, including, but not limited to, input from parents/guardians, family members, and school staff on the adequacy of involvement opportunities and on barriers that may inhibit participation.

Title I Schools

The superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding, developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in accompanying administrative regulation, and implementing and evaluating such programs activities, and procedures. As appropriate, the superintendent or designee shall conduct outreach to all parents/guardians and family members. (Education Code section 11503; 20 USC 6318)

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities and shall distribute at least 90 percent of those reserved funds to eligible schools, with priority given to high-need schools as defined in 20 USC 6631. The superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities. (20 USC 6318)

Expenditures of such funds shall be consistent with the activities specified in this policy and shall include at least one of the following: (20 USC 6318)

1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members

2. Support for programs that reach parents/guardians and family members at home, in the community, and at school
3. Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members
4. Collaboration or the provision of sub grants to schools to enable collaboration, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement
5. Any other activities and strategies that the district determines are appropriate and consistent with this policy.

The district's board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's LCAP in accordance with 20 USC 6312. (20 USC 6318)

The superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement policy in accordance with 20 USC 6318.

District and school-level parent/guardian and family engagement policies and administrative regulations shall be distributed to parents/guardians of students participating in Title I programs and shall be available to the local community. Parents/guardians shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. (20 USC 6318)

Non-Title I Schools

The superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code section 11502. (Education Code section 11504)

adopted: June 9, 1992
 revised: December 12, 2006
 revised: February 27, 2007
 revised: March 22, 2011
 revised: September 24, 2013
 revised: January 24, 2017
 revised: April 9, 2019
 revised: February 9, 2021

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References	Description
5 CCR 18275	Child care and development programs, parent involvement and education
Ed. Code 11500-11505	Programs to encourage parent involvement
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 51101	Parents Rights Act of 2002
Ed. Code 52060-52077	Local control and accountability plan

Ed. Code 54444.1-54444.2	Parent advisory councils, services to migrant children
Ed. Code 56190-56194	Community advisory committee, special education
Ed. Code 64001	School plan for student achievement, consolidated application programs
Lab. Code 230.8	Time off to visit child's school
Federal References	Description
20 USC 6311	State plan
20 USC 6312	Local educational agency plan
20 USC 6314	Schoolwide programs
20 USC 6318	Parent and family engagement
20 USC 6631	Teacher and school leader incentive program, purposes and definitions
28 CFR 35.104	Definitions, auxiliary aids and services
28 CFR 35.160	Effective communications
Management Resources References	Description
California Department of Education Publication	Family Engagement Framework: A Tool for California School Districts, 2014
California Department of Education Publication	Title I School-Level Parental Involvement Policy
U.S. Department of Education Publication	Parental Involvement: Title I, Part A, Non-Regulatory Guidance, April 23, 2004
Website	California Department of Education, Family, School, Community Partnerships - https://simbli.eboardsolutions.com/SU/gOko5w3EpF8hJ3HfHCrajw==
Website	California Parent Center - https://simbli.eboardsolutions.com/SU/SnHrx9ctplusKV24Z6XOw4Xmw==
Website	California State Parent Teacher Association - https://simbli.eboardsolutions.com/SU/WpQSM7bTSBIBBwMA6DJ5JA==
Website	CSBA - https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==
Website	National Coalition for Parent Involvement in Education - https://simbli.eboardsolutions.com/SU/iaiGjPWyV26b4Mqh65oryw==
Website	National PTA - https://simbli.eboardsolutions.com/SU/I0uMIplus4a7UJ3SkFXp8LBZg==
Website	Parent Information and Resource Centers - https://simbli.eboardsolutions.com/SU/V6BU3uH7jnXncfaRQmHrfA==
Website	Parents as Teachers National Center - https://simbli.eboardsolutions.com/SU/R4SbrGxTkRplusFThqYcdyWtQ==
Website	U.S. Department of Education - https://simbli.eboardsolutions.com/SU/XcSsJimoslsh3XhJKy4tplus7wplusA==
Cross References	Description
0410	Nondiscrimination In District Programs And Activities - https://simbli.eboardsolutions.com/SU/0rYmC2q6yQQZpRnVplusqDDkw==
0430	Comprehensive Local Plan For Special Education - https://simbli.eboardsolutions.com/SU/HfAWNdtgxVpAaslshgL3soNag==
0460	Local Control And Accountability Plan - https://simbli.eboardsolutions.com/SU/Dplus89btsDPPdn786FnNvFRA==
1000	Concepts And Roles - https://simbli.eboardsolutions.com/SU/sM6KnLxuUtpE38cwT46Gqw==

1100	Communication With The Public - https://simbli.eboardsolutions.com/SU/BWTi8a2HELcqU4PzfzbGsIshQ==
1220	Citizen Advisory Committees - https://simbli.eboardsolutions.com/SU/VpmY5dBSFWLE6fitdNcyzQ==
1230	School-Connected Organizations - https://simbli.eboardsolutions.com/SU/SprGvT4JLyiowaplusmxivSSQ==
1240	Volunteer Assistance - https://simbli.eboardsolutions.com/SU/qFyhC51HaVsQFQzFLm0YRw==
1240	Volunteer Assistance - https://simbli.eboardsolutions.com/SU/gp4G3BPHWAehbbQHFpaZ5w==
1400	Relations Between Other Governmental Agencies And The Schools - https://simbli.eboardsolutions.com/SU/fGVkBWqAW5f7R0efuJslshE8Q==
2230	Representative And Deliberative Groups - https://simbli.eboardsolutions.com/SU/0aBslshgtjIIVpr5ooCFyEqpg==
2230	Representative And Deliberative Groups - https://simbli.eboardsolutions.com/SU/UZbqKrtP4EtAXISplus8S1Hkw==
3100	Budget - https://simbli.eboardsolutions.com/SU/KodWF92sZkFvDh43N6WxnA==
3100	Budget - https://simbli.eboardsolutions.com/SU/bbMUUoKDvtXzn1sll6gDRw==
3280	Sale Or Lease Of District-Owned Real Property - https://simbli.eboardsolutions.com/SU/kaFls0kgFrbfX7WXmvYRaw==
4115	Evaluation/Supervision - https://simbli.eboardsolutions.com/SU/IPTHyWQDqbU9Fq62DSO7iA==
4131	Staff Development - https://simbli.eboardsolutions.com/SU/Y7plusilztj3ftUgCbuaRe6Zw==
4231	Staff Development - https://simbli.eboardsolutions.com/SU/KplusvmMR0UfwuQLmVUF43MxQ==
4315	Evaluation/Supervision - https://simbli.eboardsolutions.com/SU/tWCSDDquGtslshlshPLdsO5ptEA==
4315	Evaluation/Supervision - https://simbli.eboardsolutions.com/SU/0130Rxt92WkSyb5eSXslshl4A==
5030	Student Wellness - https://simbli.eboardsolutions.com/SU/Dq4slshKK0BUykzZ8iXSPZslshUw==
5113	Absences And Excuses - https://simbli.eboardsolutions.com/SU/rgTxSVxmuryHBYd5eslshYWDg==
5113	Absences And Excuses - https://simbli.eboardsolutions.com/SU/zcplusNG5PZWvj4OJghPOe8Q==
5123	Promotion/Acceleration/Retention - https://simbli.eboardsolutions.com/SU/PNUc0tCnv8auOQa5JaRIslhA==
5145.6-E(1)	Parental Notifications - https://simbli.eboardsolutions.com/SU/MAtAi4W2zQPC0a8ddQplusglshA==
6000	Concepts And Roles - https://simbli.eboardsolutions.com/SU/evue5SX2HpE4zJLBVaAI2g==
6145	Extracurricular And Cocurricular Activities - https://simbli.eboardsolutions.com/SU/ew3vunVt5ntskOhn5GB4qw==
	Extracurricular And Cocurricular Activities -

- 6145 <https://simbli.eboardsolutions.com/SU/eYMFVhUjB3CkdppluslXhbwdQ==>
Homework/Makeup Work -
- 6154 <https://simbli.eboardsolutions.com/SU/BuoWFIThfj5A3yplusplusyp9Cmw==>
Homework/Makeup Work -
- 6154 <https://simbli.eboardsolutions.com/SU/KHJclupcr6meIDkyfslshslshspA==>
Selection And Evaluation Of Instructional Materials -
- 6161.1
<https://simbli.eboardsolutions.com/SU/plus6Qiex9sOn5ZeFpje41Fmw==>
=
- Selection And Evaluation Of Instructional Materials -
- 6161.1 <https://simbli.eboardsolutions.com/SU/XHxOBLNNZallHvl5jKzKIQ==>
State Academic Achievement Tests -
- 6162.51 <https://simbli.eboardsolutions.com/SU/IQEa4hWDNXggiG9n7jCD4w==>
Title I Programs -
- 6171
<https://simbli.eboardsolutions.com/SU/vD626a0TjlEtmfVhgNKSeg==>
- Title I Programs -
- 6171
<https://simbli.eboardsolutions.com/SU/GtMOKslshcslshQBwrLZxeplus4fq3A==>
Education For English Learners -
- 6174 <https://simbli.eboardsolutions.com/SU/2RM4ppluseT2oklzSkuWSdDKQ==>
Continuation Education -
- 6184 <https://simbli.eboardsolutions.com/SU/zVL6GvVL4ElzYPyEQIs8nA==>
Continuation Education -
- 6184
<https://simbli.eboardsolutions.com/SU/yYn0894SuE2KhvMISJkUvw==>

Policy 5116.1: Intradistrict Open Enrollment

Status:
ADOPTED

Original Adopted Date: 10/26/2010 | **Last Revised Date:** 02/09/2021 | **Last Reviewed Date:** 02/09/2021

The ~~G~~overning ~~B~~oard desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while maximizing the efficient use of district facilities and resources. The superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, board policy, and administrative regulation.

The parent/guardian of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of residence within the district. (Education Code section 35160.5)

The board shall annually review this policy. (Education Code sections 35160.5, 48980)

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law, applications for intradistrict open enrollment shall be submitted between the first Monday in December and the third Friday in January of the school year preceding the school year for which the transfer is requested.

Enrollment Priorities

No student who currently resides in the attendance area of a school shall be displaced by students transferring from outside the attendance area. (Education Code section 35160.5)

The superintendent or designee shall grant priority for enrollment of a student in a district school outside of the student's attendance area, if the student:

1. Is a victim of a violent crime while on school grounds. (20 USC 7912)
2. Is enrolled in a district school designated by the California Department of Education ("CDE") as "persistently dangerous." (20 USC 7912; 5 CCR 11992)
3. Is a victim of an act of bullying committed by another district student, as determined through an investigation following the parent's/guardian's submission of a written complaint with the school, district, or local law enforcement agency pursuant to Education Code section 234.1. (Education Code section 46600) If the district school requested by the student is at maximum capacity, the superintendent or designee shall accept an intradistrict transfer request for another district school. (Education Code section 46600)
4. Is currently enrolled in a district school identified by CDE for comprehensive support and improvement, with priority given to the lowest academically achieving students from low-income families as determined pursuant to 20 USC 6313(a)(3). (20 USC 6311)
5. Is experiencing special circumstances that might be harmful or dangerous to the student in the current attendance area, including, but not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers. To grant priority under these special circumstances, the superintendent or designee must have received either:
 - a. A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official, a social worker, or a properly licensed or registered professional, including, but not limited to, a psychiatrist, psychologist, or marriage and family therapist, clinical social worker, or professional clinical counselor.
 - b. A court order, including a temporary restraining order and injunction.

6. Is a sibling of another student already attending that school.
7. has a parent/guardian whose primary place of employment is that school.

~~No student who currently resides in the attendance area of a school shall be displaced by students transferring from outside the attendance area. (Education Code section 35160.5)~~

Application and Selection Process

~~Except for the enrollment priorities listed above, For all other applications for enrollment from outside a school's attendance area,~~ the superintendent or designee shall use a random, unbiased selection process to determine which students shall be admitted whenever a district the school receives admission requests that are in excess of the school's capacity. A school's capacity shall be calculated in a nonarbitrary manner using student enrollment and available space. (Education Code section 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance. However, existing entrance criteria may be used for enrolling students in specialized schools or programs provided that the criteria are uniformly applied to all applicants. In addition, academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code section 35160.5)

Transportation

In general, the district shall not be obligated to provide transportation for students who attend school outside of their attendance area

However, upon parent/guardian request, the district shall provide transportation assistance to any student who is eligible for free or reduced-price meals and whose enrollment in a district school outside the student's attendance area is a result of being the victim of bullying. (Education Code section 46600)

adopted: October 26, 2010

effective: October 27, 2010

revised: March 22, 2011

revised: January 28, 2014

revised: October 11, 2016

revised: February 12, 2019

revised: February 9, 2021

revised: February , 2022

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 11992-11994

Ed. Code 200

Ed. Code 35160.5

Ed. Code 35291

Ed. Code 35351

Ed. Code 46600-46611

Ed. Code 48200

Ed. Code 48204

Ed. Code 48300-48316

Ed. Code 48980

Description

Definition of persistently dangerous schools

Equal rights and opportunities in state educational institutions

District policies; rules and regulations

Rules

Assignment of students to particular schools

Interdistrict attendance agreements

Compulsory attendance

Residency requirements for school attendance

Student attendance alternatives, school district of choice program

Notice at beginning of term

Federal References	Description
20 USC 6311	State plan
20 USC 6313	Eligibility of schools and school attendance areas; funding allocation
20 USC 7912	Transfers from persistently dangerous schools
Management Resources References	Description
Attorney General Opinion	85 Ops.Cal.Atty.Gen. 95 (2002)
California Department of Education Publication	Public School Choice FAQs
California Department of Education Publication	Every Student Succeeds Act - Update #8, July 14, 2017
Court Decision	Crawford v. Huntington Beach Union High School District (2002) 98 Cal.App.4th 1275
U.S. Department of Education Publication	Unsafe School Choice Option, May 2004
Website https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FZQ==	California Department of Education - CSBA -
Website https://simbli.eboardsolutions.com/SU/W3QxkK2FPsDsQBnMIENxGg==	U.S. Department of Education -
Website https://simbli.eboardsolutions.com/SU/XcSsJimoslsh3XhJKy4tpplus7wplusA==	
Cross References	Description
1312.3 https://simbli.eboardsolutions.com/SU/bHkIgUHHAyMmkGwztWWslsh5kA==	Uniform Complaint Procedures -
1312.3 https://simbli.eboardsolutions.com/SU/xpzgbMCJXon7uCU56P7ITg==	Uniform Complaint Procedures -
3540 https://simbli.eboardsolutions.com/SU/scjk9pA7sIsha7EO6MBDUJS8w==	Transportation -
5111 https://simbli.eboardsolutions.com/SU/p8MFs47RLjZjmv6NwgJt2A==	Admission -
5111 https://simbli.eboardsolutions.com/SU/cliWjigYmN0jC0JaZuDI0Q==	Admission -
5111.1 https://simbli.eboardsolutions.com/SU/plusz6ZaX7QhnEPOwegplusYDylw==	District Residency -
5111.1 https://simbli.eboardsolutions.com/SU/T7HPewAXrNzC7gr5MUgihg==	District Residency -
5116 https://simbli.eboardsolutions.com/SU/zTfTe2DiQplusmSAZV9xdhkSw==	School Attendance Boundaries -
5117	Interdistrict Attendance - https://simbli.eboardsolutions.com/SU/oaOEV7uZd4AEIvKXIRH1tg==
5117 https://simbli.eboardsolutions.com/SU/pZQLB9VpyRecsulswkBWXA==	Interdistrict Attendance -
5131.2 https://simbli.eboardsolutions.com/SU/F3rJiBawCs1rYV3uu2slshYbg==	Bullying -
5131.2 https://simbli.eboardsolutions.com/SU/POSaZB8b2XpiRZWcqXRopw==	Bullying -
	Weapons And Dangerous Instruments -

5131.7 <https://simbli.eboardsolutions.com/SU/6GMdAd9Pqkiotsy5C3P9plusQ==>

Weapons And Dangerous Instruments -

5131.7 <https://simbli.eboardsolutions.com/SU/T1lg2aFxOsIshSInDy7Wne3KQ==>

Parental Notifications -

5145.6-E(1) <https://simbli.eboardsolutions.com/SU/MAtAi4W2zQPC0a8ddQplusgsIshA==>

Identification And Education Under Section 504 -

6164.6 <https://simbli.eboardsolutions.com/SU/azageV8fvchGVKfm4dy3GA==>

Identification And Education Under Section 504 -

6164.6

<https://simbli.eboardsolutions.com/SU/sH1iPYdXUsIsh3HWQAbFp93Ig==>

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**SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2021-2022**

FEBRUARY 15 (*3rd Tuesday*)

Recognition: Arts Education Month (March) – A	Townsend-Snider
Recognition: National School Social Work Week (Mar. 6-12) – A	Calvin
LCAP Supplemental Update – A	Bassanelli/Stahlheber
LCAP Supplemental Update Choices Charter School – A	Ginter
Redistricting Trustee Map Boundaries – A [Discussed 01/25/22]	Simlick
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Oropallo
Recommendation for Reducing/Discontinuing CCS & Criteria for Tie Break (Certificated ECE) – D	Oropallo
Notice of Intent to Reduce Classified Positions – D	Oropallo
*Annual Policy Review– A [Discussed 01/25/22]	Simlick
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	

MARCH 8

Social Emotional Wellness Update – R	Calvin
Second Interim Budget Report – R	Stahlheber
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/15/22]	Oropallo
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – A [Discussed 02/15/22]	Oropallo
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/15/22]	Oropallo
2022 CSBA Delegate Assembly Election – A	Board
*Consolidated Application, Winter Report 2022 (Part II) – A	Calvin
*Resolution: School Board Election Order – A	Kern

MARCH 22

WORKSHOP: Governance Transition to Seven Board Members – D	Kern
Recognition: Week of the Young Child (Apr. 2-8) – A	Townsend-Snider
English Learner/Refugee Update – R	Calvin
Expanded Learning Opportunities Update (Elementary) – R	Townsend-Snider
*Head Start and Early Head Start Grant Application 2022-2023 – A	Townsend-Snider
*Audit Report for Measures J, N, P and S – A	Stahlheber

APRIL 5 (*1st Tuesday*)

Career Technical Education Update – R	Schnepp
Instructional Materials Adoptions – D	Schnepp
New High School Courses – D	Schnepp
Williams Complaint Report – R	Simlick
Proposed Board Meeting Dates for 2022-2023 – A	Board

APRIL 19 (*3rd Tuesday*)

Recognition: School Bus Driver's Appreciation Day (Apr. 26) – A	Oropallo
Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 11) – A	Calvin
Technology Update – R	Skibitzki
*Instructional Materials Adoptions – A [Discussed 04/05/22]	Schnepp
*New High School Courses – A [Discussed 04/05/22]	Schnepp

MAY 10

Recognition: California Day of the Teacher (May 11) – A	Oropallo
Recognition: Classified School Employee Week (May 15-21) – A	Oropallo
Discovery Club Update – D	Townsend-Snider
Hearing Officer's Recommendation-2022 RIF (if applicable) – A	Simlick
*Approval of CTE 2022 Advisory Committee Roster – A	Schnepp
*Head Start/Early Head Start COLA Funding Allocation 2022-2023 – A	Townsend-Snider

MAY 24

Recognition: National Science Bowl (if applicable) – A Schnepp
Recognition: Science Olympiad (if applicable) – A Schnepp
Recognition: Academic Decathlon (if applicable) – A Schnepp
*Head Start/Early Head Start Contract Resolution FY 2022-2023 – A Townsend-Snider

JUNE 14

School Climate: Parent-Staff-Student Voice – R Bassanelli
Public Hearing: LCAP – D Bassanelli
Public Hearing: LCAP/Choices Charter School – D Ginter
Public Hearing: Adoption of the 2022-2023 Budget – D Stahlheber
Temporary Interfund Borrowing of Cash – A Stahlheber
*CIF Superintendent Designation of Representatives 2022-2023 – A Schnepp

JUNE 28

LCAP – A [Public Hearing 06/14/22] Bassanelli
LCAP Choices Charter School – A [Public Hearing 06/14/22] Ginter
Adoption of the 2022-2023 Budget – A [Public Hearing 06/14/22] Stahlheber
*Consolidated Application, Spring Report 2021-2022 – A Calvin
*2021-2022 Actuarial Report (OPEB) – A Oropallo
*Charter School 2020-2021 Audit Reports (Aspire, Atkinson, CMP, GIS, GV, OFY) – A Stahlheber

D=discussion; A=action; *=consent; R=report; PC=public comment